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THE

LANDLORD AND TENANT ACT, 1927

Some Notes on the Practice and Procedure, with Suggestions as to Evidence

BY

S. P. J. MERLIN,

Barrister-at-Law, one of the Referees under the Act.

Reprinted from "The Solicitors' Journal"

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Current Topics.

Public Recognition of Eminent Lawyers.

IN THEIR recognition of the public service rendered by great men of the law, our kin beyond sea, as Mr. GLADSTONE called the people of the United States, show an enthusiasm which should put those of the old country to the blush. Here, few indeed of those who have reached the high places in the sphere of law receive any public recognition at all, save occasionally that which is involved in the conferring of an honorary degree by one or other of the Universities. In America the people generally, and not members of the profession merely, are proud of their great judges of the past, and revere their memory in a way that has no parallel here in England. For example, the name of JOHN MARSHALL, who for so long sat as Chief Justice of the Supreme Court of the United States, means much to the American citizen, while testimony has recently been borne in striking fashion to the personality and work of MARSHALL'S immediate successor—ROGER BROOKE TANEY. A citizen of Maryland, his State has just acquired as a national shrine the house in which he lived as a memorial of the distinguished Chief Justice. In the current number of the *American Bar Association Journal* there is a picture of the house which has just been nationalised, and in it is preserved the desk at which TANEY wrote his famous judgment in the *Dred Scott Case*. Another illustration shows the statue of TANEY outside the court-house at Annapolis. Such tributes to a great lawyer are quite refreshing to contemplate, but apparently they are only possible across the Atlantic or in some Continental countries.

Remoteness of Damage in Negligence.

IN THIS controversy which started with a "Current Topic" in our issue for 20th December, the writer of the original paragraph has had the privilege, through the kindness of a mutual friend, of obtaining the views of Professor WINFIELD, the learned editor of "Salmond on Contracts," thereon. It appears that Professor WINFIELD has not in that work expressed any definite opinion that the decision in *In re Polemis* [1921] 3 K.B. 560, being an action on a contract, conflicts with the rule in *Hadley* v. *Baxendale*, 9 Ex. 341. What he did (Salmond and Winfield, at p. 506) was to state the effect of the decision in *In re Polemis*, treating it as an action for damages for negligence, and to ask how far the rule applied to damages arising from breach of contract. The author proceeds: "The case itself arose on a clause in a charter-party which, of course, is a contract, and one would have no hesitation in regarding it as of general application to contracts, but for the curious fact that while writers on the law of contract ignore *In re Polemis*, books on the law of torts claim it as within their province and hold it to extend to all torts and not simply to negligence, a view which seems to be correct. It is, however, perhaps safe to infer from *Weld Blundell* v. *Stephens* [1920] A.C. 596, that the principle of the *Polemis Case* includes all contracts subject to a qualification shortly to be stated." The qualification so stated (at p. 508) is the rule in *Hadley* v. *Baxendale*, namely, that a defendant in an action in a contract is not liable for damages arising from special circumstances which he did not know and could not anticipate. In reply to criticisms we have published in the original note, Professor WINFIELD points out that in the *Polemis Case* there was a vital question as to the measure of damages, viz., was the damage direct or not? The arbitrators found in that case on the facts that the explosion on the ship was due to a direct chain of causation, but they also found that it could not have been reasonably anticipated. The court held that the latter question was not material. The *Polemis Case* undoubtedly raises very difficult questions. It may be asked what was the act of negligence which caused the damage? Was it the careless manipulation of a sling causing a plank to fall into the hold, or was it the leaving of a nail in a plank which might have fallen, or was it failure to expel from a hold inflammable vapour, of the existence of which, it seems, nobody knew? In fact the damage arose from the unexpected combination of a number of apparently trivial circumstances. The writer of the note of 20th December has not so much expressed his own opinion as that of Sir FREDERICK POLLOCK, who, in the preface to the last edition of his work on torts, says: "My learned friend Professor Winfield's discovery that the doctrine laid down in the *Polemis Case* was in its application to the cause of action before the court in that case in conflict with the rule in *Hadley* v. *Baxendale* is noted at pp. 37-39." No doubt Sir FREDERICK dislikes and disagrees with the decision in *Polemis*, and is glad to find some support for his views elsewhere. In any case, it is difficult to imagine that such a decision could have been given by any court at the date (1854) of *Hadley* v. *Baxendale*, or, indeed, at any time in the nineteenth century. In 1884 LORD ESHER said in *The Notting Hill*, 9 P.D. 104, 113, that "the rule with regard to remoteness of damage is precisely the same whether the damages are claimed in actions of contract or of tort."

The Refusal of a Special Licence.

IN A recent divorce case, brought by a husband, the co-respondent was in hospital, and, according to the statement of the respondent, a doomed man. She was so anxious for the divorce that she volunteered evidence of her own unfaithfulness, and, the court being satisfied that there was no collusion, accepted it, and granted the decree *nisi*. It then appeared that there were "special reasons" for accelerating the decree

absolute to enable the respondent to marry the co-respondent. Application was made to the court accordingly, and the decree absolute was pronounced with unusual promptitude. The co-respondent, however, could not be moved from his bed in the hospital, and the Archbishop of Canterbury's special licence, which was therefore required for him to marry, was refused. No details are published of the reasons for accelerating marriage in this particular case, but that in the vast majority of others is the obvious one that a child is expected, and the respondent and co-respondent naturally desire that it shall be legitimate. If that is the reason in this particular case, the hopes and expectations of the parties, and the goodwill of the court, have been frustrated. The situation is worth the attention of Parliament. No one but the Archbishop of Canterbury can grant a licence to marry in an unlicensed place, and, before he does so, he must have regard to the rules of the Church as he interprets them. Thus a marriage which may be desirable for every possible reason outside those rules cannot take place if one party or the other is too sick even to be carried to a registrar's office. The case suggests that some co-ordinate authority should have the power to grant such licences, perhaps the President of the Divorce Court in right of his matrimonial jurisdiction. Had he such power, it is obvious that he would grant a licence in a case where the whole machinery of his court has been speeded up in contemplation of the early marriage of the respondent and co-respondent. In establishing civil marriage, the possibility of a case of this sort appears to have been overlooked.

The Highway Code and the Pedestrians' Association.

The Pedestrians' Association has issued a memorandum criticising the draft Highway Code. It is of opinion that the code should be divided into two parts, one containing general recommendations, and the other specific rules. From a legal point of view, however, vague generalities as to the need of care, and recommendations which are not intended to be anything else, had best be placed outside the code altogether, which should only contain the set of rules to which it is intended that s. 45 (4) of the Road Traffic Act, 1930 (as to civil liability in case of accident), shall apply. The Association wishes to qualify the rule as to walking on the footpath where one is provided with the condition that it shall be "adequate." There is point and substance in this objection, for too often the pedestrian is given the choice of the hard and clean but dangerous fairway, and a footpath which will leave his or her nether garments and boots probably soaked, and certainly caked with mud. The motorist, however, who sees there is a footpath, should be entitled to assume that pedestrians will keep to it. A possible remedy would be to make highway authorities liable for damages to either side for an accident caused by a pedestrian walking on the road because the path was unfit or out of repair. The question of unfitness would no doubt be one for a jury, and the law would have to be changed to make the authority liable for non-feasance. The Association makes suggestions for drivers who meet pedestrians which harmonise with those made to pedestrians meeting drivers, *ante*, p. 20. The suggestion that cars should never pass tramcars on the near side when passengers are boarding or alighting may perhaps be commended, for it would not be a veto, but would definitely place the responsibility on the driver who took the risk. It may be agreed also that the request to pedestrians to use subways "whenever possible" is somewhat unsatisfactory. Where there is a subway it is possible to use it, unless the pedestrian is so infirm that he certainly should not cross any important road unaided. In passing, for the purposes of the code, "subway" should include overhead way, however distressing to the lingual purist. The difficulty is that nineteen people out of twenty prefer to risk accident rather than be at the trouble of ascending or descending stairs, and even escalators cannot solve it, for they would result in accidents to children.

Capital Punishment.

[Contributed.]

Very definite proposals are now before the public upon this highly controversial subject, and the history of the Select Committee appointed to report upon it offers the reflection that no social measure of any importance can be discussed without arousing heat out of all proportion to the light produced upon it. For much of the arguments upon either side is bold assertion based on guesswork, the stern fact being that the factors of the problem cannot be sufficiently isolated from those of a hundred others to enable any clear and certain result to be obtained. Human affairs do and must proceed by a continuous process of trial and error, and we only land ourselves in additional difficulties by pretending that anything approaching accurate inference from the past or certain prophecy for the future is anywhere obtainable.

The abstract arguments for and against capital punishment largely cancel one another out. What the protagonists on both sides will never admit is that the weight of these arguments varies according to the social conditions to which we have to have regard. A sensible man holding power in some places at some times would quite properly act with stern severity and yet he would remain humane. He would, unmoved, run quite substantial risks of putting innocent men to death, and yet be still an ardent lover of justice. Thus some quite fair-minded and gentle-natured man might well think it proper, in some American cities at the present moment, to make the mere carrying of a loaded firearm a capital offence and ruthlessly execute every offender caught. In England, where wanton killing is distinctly rare, the very same person might, without any inconsistency, be against capital punishment. In truth, while the tenderest regard must be paid to religious and humanitarian views, governments, and the peoples behind governments, invariably find themselves in the long run compelled to act upon considerations of expediency. The zealots represent roughly equal weights in the scales; the men concerned to find practical means of carrying on the world's work from day to day are the fortunate make-weight which shifts as circumstances require it, and enables innumerable questions to be settled without violence.

The Select Committee has produced a report which runs very much one way, and some of its members made the rather futile gesture of withdrawing from the company they disapproved. The report, however, remains to be judged on its merits, and a further controversy upon its composition and the degree of authority to be attached to it is to be deprecated.

The subject, admittedly difficult, loses some of its difficulties if it be approached without prejudice. Assertions of the infallibility of English justice seem to the thoughtful and dispassionate to be beside the mark. As was said in this paper long ago, in a note which the Select Committee quotes, "if it is essential to the case in favour of capital punishment that no mistake can possibly be made, capital punishment stands condemned." Of course, it is not essential to that case. The real question is whether with the risk of mistake reduced to the very small degree in which in this country at this time it actually exists, the danger of hanging an innocent man is substantial enough to weigh down all the very real arguments for the retention of the death sentence. Many of us think it is not, and if the argument as to the danger of mistake stood alone, would be definitely in favour of retaining the death penalty.

But there are other and weightier arguments in favour of its discontinuance. Not the least is that exploitation of sensation by the public press which almost invariably leads to a swing over of public sympathy and interest from the victim to the accused directly he is convicted of murder, with the

result that many of the evils of public executions remain without any advantages.

It is this hysterical and unhealthy sensationalism which is calculated to turn the scale for many people in favour of the abolition of the death penalty for an experimental period of five years, a suggestion which happens to have been made in the columns of THE SOLICITORS' JOURNAL as long ago as the 5th of April last, whence, perhaps, it has been borrowed. Such an experiment, in the opinion of the writer, could at the worst do no great harm and, if the prophets of evil are correct, may even suffice to afford some statistical confirmation of their prognostications. But the Act should be very clear and definite that the experiment is one which should not be continued without further express legislation.

The second recommendation that the Secretaries of State, in tendering advice to the King as to the exercise of His prerogative of mercy, should be bound by the terms of a resolution of the House of Commons, is by no means so happy. The recommendation looks like an attempt to hurry on a desired change by doubtful constitutional methods. "There are," it is said, "many precedents in parliamentary history for a resolution operating at once in anticipation of the passing of a bill." But the case of *Bowles* v. *Bank of England* [1913] 1 Ch. 57, and the subsequent enactment of the Provisional Collection of Taxes Act, 1913, do not encourage this view of the sovereign efficacy of a resolution of the House of Commons.

The third of the "definite recommendations," that the alternative penalty for that of death should be that "now attached to reprieved murderers, interpreted and administered in the same way as at present," is both reasonable and logical.

"Conditional recommendations" are made, to be considered if Parliament decides to maintain the death penalty. The first asks for a revision of the McNaghten Rules as to insanity. There is a certain confusion of thought in recommending the modification of a general doctrine applying to all offenders and all offences, as part of a proposal alternative to abolition of the penalty for treason and murder, but it is perhaps excused by the fact that the doctrine is only prayed in aid in capital cases. The desirability and practicality of modifying the McNaghten Rules are, however, much better considered as a separate matter. It is, in any case, a question incapable of solution till medical opinion upon it becomes clearer and more capable of exact expression.

The equal application of the death penalty to men and women is, in the opinion of the writer, properly advocated. Every case ought, as the Committee advise, to be considered on its merits. Nor is there anything against the suggestion that the age below which no one should be sentenced to death should be raised to twenty-one.

A larger exercise of the Royal prerogative is suggested. But if the death penalty is to be retained at all one fails to see that a Home Secretary could "raise the line that has come through precedent to mark the limit of its application," without rendering the retention of the penalty absurd, which is, however, perhaps what the majority of the Committee desire.

The Committee has something to say about the grading of murder, but makes no recommendation upon it, either conditional or definite, seemingly deterred by the difficulties suggested by some of the witnesses. Those difficulties are easily exaggerated. The distinctions between degrees of murder would, with a regularly-functioning Court of Criminal Appeal, soon become as well known as those between murder, infanticide and manslaughter. But the point need not be further discussed.

Despite the unfortunate withdrawal of some of its members, the report presents a lot of interesting and valuable material, drawn both from the history of the subject generally, and from the present position in foreign countries. It is a pity the views of the minority are not presented. But they will have their opportunity, of which no doubt full advantage will be taken.

Landlord and Tenant Act, 1927.

THE WORKING OF THE ACT.

(By S. P. J. MERLIN, Barrister-at-Law).

IN the last article the questions as to how far licensed premises and statutory tenancies were within the Landlord and Tenant Act, 1927, were dealt with. In this article it is proposed to deal with various questions relating to procedure.

Service of Notices and Claims on Landlord.

Where a tenant seeks to make a claim for compensation for loss of goodwill under s. 4, or for a new lease under s. 5, it is imperative that he should serve written notice of such claim duly and as required by those sections. Due notice of such a claim is an indispensable foundation for the eventual claim before the tribunal. Many cases have failed at an early stage in consequence of notices being served a day or so late, or by reason of being served on a rent collector, or the superior landlord, or some person other than the immediate landlord of the tenant.

Section 23 of the Act, sub-s. (2), provides that where the "original landlord" (that is to say, the lessor in the lease) has ceased to be entitled to the rent, but his successor in title has not notified the tenant of his name and address, the tenant can when faced with that difficulty serve his notices, etc., by registered post on the "original landlord," and such service shall be deemed to be good service on the real landlord of the premises.

This provision is frequently of great assistance to tenants who pay their rents to agents, and who do not know the names of the successors of their original landlords, and who fail to elicit this necessary information from the agents when it is requested. Failing any other and better mode of service a tenant should in such circumstances send his notice by registered letter to the names and addresses of the persons who were his "original landlords" as described in the lease under which he holds the premises in question. As strict proof of posting the registered letter will be required the receipt and a copy of the notice should be carefully preserved for use at the trial.

The time prescribed by the Act for the notification or making of claims cannot be extended by the courts. So far as r. 14 of Ord. 50B of the County Court Rules purports to authorise such an extension it is *ultra vires* (*Donegal Tweed Co.* v. *Stephenson* (1929), W.N. 214, 141 L.T. 262).

In the case of *Gough's Garages Ltd.* v. *Pugsley* [1930] 1 K.B. 615, it was decided that s. 5 of the Act did not require that the notice of claim for a new lease should be in any prescribed form, and therefore Ord. 50B, r. 2, in so far as it required that the notice should be in a prescribed form was *ultra vires*. But a notice under s. 4 claiming compensation must be in the form prescribed by the Act.

"Prescribed manner" means that which is set out in Ord. 50B, r. 2, of the County Court Rules, and Ord. 53D, r. 1, of the Rules of the Supreme Court.

Are Alternative Claims for Compensation for Loss of Goodwill or a New Lease in lieu thereof Permissible under the Act?

In s. 5 it is provided that a tenant may in lieu of claiming compensation under s. 4 make a claim for a new lease under s. 5 of the Act in certain circumstances. These words "in lieu of" have given rise to a much-debated question as to whether a claim for a new lease under s. 5 can be made concurrently with a claim for monetary compensation under s. 4. The first reported decision on this point—given by Judge WOODCOCK, K.C., in the case of *Murray* v. *Briggs* ("Chemist and Druggist," 24th Nov., 1928, p. 624), was to the effect that such concurrent claims were permissible. Since then, however, other tribunals have interpreted these words differently holding them to mean that the tenant has an alternative and not a concurrent remedy, and this interpretation is probably

the one that will ultimately prevail, although there does not appear to be any good reason why concurrent remedies should not be open to the tenant, especially when regard is had to the provisions of s. 5 (2) which expressly give the tenant this alternative remedy of monetary compensation, under s. 4, in those cases where the tribunal is precluded from giving the tenant a new lease as a consequence of the landlord proving one of the defences set out in s. 5 (3). Until the point is decided by the High Court the wiser plan for the tenant, where he primarily claims a new lease is to add an alternative claim for compensation in case it be held that he is not entitled to a new lease. If the alternative claim be objected to the tenant will presumably be entitled to elect as to which remedy he will pursue, provided always that he has given the necessary notices of claim under both sections as a base for the subsequent proceedings.

The Report of the Referee and Procedure thereafter.

The reports made by the fifty-seven referees appointed under the Act have varied very much in their form and contents. Some have reported very concisely, omitting the evidence, and giving no reasons for their findings of fact or recommendations as to what should be ordered or adjudged. Others, while reporting concisely, have set out the material evidence shortly, and have thereby supplied their reasons for their findings of fact, and resulting recommendations as to the amount of compensation under s. 4, or the rent and other terms of the new lease under s. 5, or as to the reasonability of the tenant's proposed improvements under s. 3 of the Act.

Others again have (in many cases with the assistance of a shorthand note of the evidence) reported very fully, setting out all the evidence they consider material, together with all the contentions and submissions of each side, and after enumerating their findings of fact and discussing and in some cases submitting their own view of what the conclusions of law should be have left the final determination and adjudgment of the matter referred to them, to the court.

Where the matter is proceeding in the County Court, the referee will hold the inquiry and make his report under the provisions of s. 6 of the County Court Act, 1919, and Ord. 20A of the County Court Rules (s. 21 (2)).

Where the matter is in the High Court, the referee will hold the inquiry and make his report in the capacity of a "special referee" under the provisions of s. 88 of the Supreme Court of Justice Act, 1925, and r. 12 of Ord. 53D. of the Rules of the Supreme Court, which provides that rr. 48, 49, 52 and 53 of Ord. 36 of the Rules of the Supreme Court shall apply (s. 21 (7)).

The report of the referee should in any event sufficiently set out the facts to enable the court to form a judgment thereon (see *Burrard* v. *Calisher*, 30 W.R. 321); provided there is evidence to support them the findings of fact of the referee are equivalent to the verdict of a jury, and the court will only set aside the report on grounds which would justify setting it aside if it were the verdict of a jury, e.g., as being against the weight of evidence (*Clark* v. *Sonnenschein* [1890] 25 Q.B.D. 226, 464, C.A.), or for reception of improper evidence (*Longman* v. *East* (1877), 3 C.P.D., 155 C.A.), or for improper rejection of evidence, which results in a substantial miscarriage of justice (*Re Maplin Sands* (1894), 71 L.T. 594); or that the referee decided upon a wrong view of the law (*Miller* v. *Pilling* (1882), 9 Q.B.D., 736 C.A.).

When the referee has made his report any party may apply to the County Court judge to adopt the report when the matter comes up for further consideration, but if any party objects to the report he must give four days' notice of an application to vary the report or remit the same back to the referee for further inquiry or report (see Ord. 20A, r. 1 (2) (i) of the County Court Rules). This notice of objection is indispensable and a party who has given no such notice cannot, on application by the other side to adopt, go behind the report and look at the evidence on which it was made (*Re Fitton* (1893), 63 L.J. Ch. 164).

Where the report is made in a High Court matter the rules relating to the further consideration of the case are to be found in Ord. 53D, rr. 14-18 of the Rules of the Supreme Court.

Appeal on Matters under the Landlord and Tenant Act, 1927.

County Court.—Where the matter is commenced and tried out in the County Court, any party aggrieved has a right of appeal to the Divisional Court.

An appeal against a judgment or order of the County Court judge in any matter under this Act will proceed along the same steps as an ordinary matter in the County Court under s. 120 of the County Courts Act, 1888 (see also s. 63 of the Supreme Court of Judicature (Consolidation) Act, 1925).

From the Divisional Court there is a right of appeal by leave of that court or of the Court of Appeal to the Court of Appeal, and an appeal therefrom to the House of Lords (see *Stumbles* v. *Whitley* [1930] 1 K.B., p. 397, where the respondent did not appear at the hearing before the Divisional Court but eventually appealed to the Court of Appeal and House of Lords).

High Court.—Where the matter is tried in the High Court, it is laid down in r. 22 of Ord. 53D of the Rules of the Supreme Court that: "Any direction, decision, determination or order of a judge under the Act or this Order shall be subject to appeal."

From any interlocutory order made by the judge in chambers it is conceived that the appeal will be in the ordinary way therefrom to the Court of Appeal.

But where the question in the appeal from the judge is not a matter "of practice or procedure," the "Annual Practice" (1930), p. 1034, suggests that: "it is presumed that an appeal would lie to a Divisional Court," under Ord. 54, r. 23 of the Rules of the Supreme Court.

But it is doubtful whether the final order made by the judge in one of these matters is not one which is the subject of an appeal to the Court of Appeal as in an ordinary action in the High Court (see s. 27 (1) of the Supreme Court of Judicature (Consolidation) Act, 1925).

The Bar Council's Annual Statement.

THE last Statement, recently published, covers a wide range of subjects, and may be regarded as of unusual interest to both branches of the profession. Naturally, last year's visit to America occupies a prominent place, and various other international amenities are also recorded. There is a note of some importance on p. 8 of the Statement as to Lord DONOUGHMORE'S Committee on the powers of Ministers of the Crown. The encroachment of the executive on the court's powers, a quiet, continuous, and, perhaps it may be added, a stealthy movement, is assuredly a matter for the vigilance of the entire profession. This as a whole should endorse the recommendations of the Council to open up the little Star Chambers which are set up by this statute and that, and to ensure in each such tribunal an oral hearing, publicity, and the right of the persons affected to the services of solicitor and counsel if minded to pay for them. Other suggestions are that there should be the right of appeal to the High Court, unrestricted on points of law, and that judicial and quasi-judicial duties should be performed by persons not members of the staff of a department. At present the decisions of a number of these little tribunals are made "final and conclusive" by statute, though their members may be ignorant of the law concerned, and have grievously misdirected themselves on it, and also come to obviously wrong conclusions on questions of fact.

The expense of litigation is now a prominent subject in the Press, but the Statement merely refers to the pending

deliberations of a Special Committee appointed by the Council to consider it. Mention is made of a proposal to form a panel of six barristers and six solicitors to assist the needy who are yet above the "poor person" limit, at reduced fees in divorce cases. Of this plan both the Bar Council and The Law Society disapprove.

The non-payment of barristers' fees is another matter raised and discussed, and the Council informed one who had a grievance in this respect that there is no objection to writing direct to the solicitor for them "unpleasant though that course undoubtedly is." Whether a solicitor who had ignored the usual reminders of a barrister's clerk would at once move on a line from the barrister himself may be a matter of opinion. Successful barristers with experienced clerks have little trouble with their fee-books. Younger men may occasionally be victimised by the disreputable fringe which hangs on the edge of every profession. If the lay client has paid an item for counsel's fees, and the solicitor pockets the money, the matter is as obviously one for The Law Society and the police as that of a solicitor who appropriates any money entrusted to him by a client for a specific purpose. For "ultimate action," to find out whether the client has paid the solicitor counsel's fees, the Council appear to permit the latter direct inquiry. Barristers who take this course must no doubt be prepared for as direct rebuff, or for such answer as "I paid a d——d big bill, and couldn't and can't be bothered with the details." The fact is, of course, that debt-collecting is so unpleasant a job that the vast majority of barristers and a large number of solicitors prefer to write off a loss than have recourse to it. The average bookmaker, whose professional earnings, like counsels', are irrecoverable by law (though, humorously, both are taxed just as much as if they had the law's full protection) would probably be green with envy if he saw the effective percentage of a barrister's fee-book.

The Council rule that "It is unprofessional that a counsel should object to the admissibility of any document upon the ground that it is not, or not sufficiently stamped, unless such defect goes to the validity of the document," and further that "counsel should not take part in any discussion that may arise in support of any objection taken on the ground aforesaid, unless invited to do so by the court." As to the last ruling, presumably counsel is allowed to argue in support of the production of a document required for his case, whether as one not requiring a stamp at all, or sufficiently stamped, but the wording is not too clear. As to the first ruling, a case may be conceived of an objection taken to a stamp on perusal of an abstract of title on behalf of a purchaser, repudiated by the vendor's advisers, persisted in, and ultimately resulting in a vendor and purchaser summons. Upon such a summons it would indeed be absurd to forbid counsel for the purchaser to give reasons for his objections to the stamp, and condemn him to be silent, while his opponent, ignoring some statute or decision, persuaded the court as to its sufficiency. No doubt in such case counsel for the purchaser would state his objection, and the Bar Council would uphold him for so doing, but the course would be flat against the letter of the ruling. The Chancery barristers on the Council should have seen that it was drafted so as to make it clear that the objection to a stamp on a title-deed could not only be taken but sustained. As to the ruling generally, it appears to be founded on the notion that it is "not cricket" so to speak, to defeat an opponent otherwise than on the merits of a case between the parties, but it may be observed that technicalities, quite unconnected with the merits of a case, do constantly arise on other matters, such as pleadings, etc., and cases are often decided on them. And it is not unprofessional for a barrister to plead the Gaming Act on behalf of his client, though such a defence may be entirely unmeritorious, and, indeed, dishonourable. The Council's ruling, it may be added, is new, for "unprofessional" is a grave matter for the attention of benchers, whereas the former "extremely undesirable" might be regarded as little more than the expression of an opinion.

The Council rules that practice at the Bar is incompatible with a simultaneous one in medicine, and so a broken leg and a broken heart will require the attention of separate individuals. Similarly, a barrister who is a rating surveyor and valuer must elect to pursue the law and renounce his other vocation, or *vice versa*.

The Bar Council communicated with the authorities of a theatre who were sending forth men into the highways dressed in wig and gown in advertisement of their piece. They received a courteous reply stating that the practice would at once be discontinued. It would be interesting to know what the Council think they could have done if the reply had been otherwise. Doubt may be expressed as to whether a "passing off" case would be successful, and, in this free land, anybody may dress as a Lord Mayor or even a Lord Chancellor at his pleasure, provided that he does not thereby obtain goods on credit.

It is very pleasant to know from the Statement that "calendars of prisoners are transmitted direct to the Bar Library by Governors of Goals." We confess that hitherto we had been ignorant of the existence of these functionaries, but no doubt they have something to do with the forthcoming cup ties, and we take it that exemplary prisoners will be allowed to watch the games from the nominal confinement of the nets behind the goals, in the technical custody of these governors. This is truly a humanitarian scheme, and no doubt the possible objections of the professional goal-keepers have been met and over-ruled.

Company Law and Practice.

LX.

ARREARS OF PREFERENCE DIVIDEND IN A WINDING-UP.

LAST week we had under consideration in this column the manner in which, as between preference and ordinary shareholders, surplus assets which remain in a liquidation after repayment of the capital paid up on the shares are distributable, and we saw that there was some conflict of judicial opinion on the point. This week we will examine another point in connection with preference shares in a winding-up, which is also the subject of decisions which are difficult, if not impossible, to reconcile: to what extent are the holders of preference shares entitled, in a winding-up, to receive their arrears of dividend?

The first case of importance for the purposes of examining this question is *Re W. J. Hall & Co.* [1909] 1 Ch. 521, where the capital consisted of cumulative preference shares which were preferential, both as to capital and as to dividend, and where the preferential dividend was payable before profits could be placed to reserve. The article dealing with winding-up provided that the surplus divisible assets remaining after paying the liabilities of the company should be applied, first, in repaying the capital paid up on the preference shares; and, secondly, in paying the arrears (if any) of the preferential dividends thereon, while the balance was to go to the ordinary shareholders. Profits were made, but no dividend was ever declared, or distributed; the liquidator, after repaying the preference capital, was left with a balance which was not large enough to pay the arrears of preference dividend and the capital paid upon the ordinary shares in full. A portion of this balance represented accumulated profits. SWINFEN EADY, J., held that the liquidator must pay the preference shareholders their arrears, but only so far as the accumulated profits would extend, for they could not have interest on their capital otherwise than out of profits.

In *Re New Chinese Antimony Co.* [1916] 2 Ch. 115, where the facts were very similar, NEVILLE, J., while following SWINFEN

EADY, J., in saying that it was immaterial whether or not a dividend had actually been declared, disagreed with the previous decision in so far as it limited the payment of arrears of dividends to payment out of profits, saying that the fund to be dealt with was not capital, or income, or profits, but surplus assets. In this case, profits had been made, so that this disagreement with the views of SWINFEN EADY, J., expressed by NEVILLE, J., was purely obiter. But the decision of P. O. LAWRENCE, J., in *Re Springbok Agricultural Estates* [1920] 1 Ch. 563, seems to be in direct conflict with that of SWINFEN EADY, J., in *Re W. J. Hall & Co., supra.* In the *Springbok Case* no preference dividends had ever been declared, and no profits earned, nevertheless it was held that the surplus assets were applicable (under an article similar to the *Hall* article), after returning preference capital in discharging arrears of preference dividend: the learned judge expressing his accord with the views of NEVILLE, J., in the *New Chinese Antimony Case,* and declining to follow the decision in *Hall's Case.*

Thus it will be seen that there is a sharp cleavage of opinion on this point, and that it must still be considered as open. The two later cases, it is true, both point in the same direction, and on the whole it would seem that they are the more likely to be correct, for the reasoning that what is being dealt with is not capital or income or profits, but merely surplus assets which are accordingly distributable in manner provided by the constitution of the company, seems to be sound, and has been adopted in *Re Dominion Tar & Chemical Co.*, referred to below.

But it must be remembered that these decisions are purely questions of construction of the memorandum and articles of the particular company; this is illustrated by *Re Roberts and Cooper* [1929] 2 Ch. 383, which is a case where EVE, J., held that the preference shareholders were not entitled to be paid, out of a surplus, anything in respect of arrears of preference dividend. The memorandum, which conferred rights on the preference shares, was, however, couched in terms different in one important respect from those used in the other cases; for it provided that the holders of the preference shares should in the event of winding up receive in full out of the assets the amounts paid up or credited as paid up on such shares, together with any arrears of dividend due thereon at the date of the winding up. The learned judge based his decision on the fact that no dividends having been declared, none had become "due," and therefore there were no "arrears of dividend due" within the meaning of the company's memorandum.

The last decision at which we may usefully look to-day is *Re Dominion Tar and Chemical Co.* [1929] 2 Ch. 387, where preference shareholders were entitled to payment of arrears of preference dividend in a winding up—subject to the return of capital on the preference shares and the payment of such arrears, surplus assets were to belong to the ordinary shareholders. There was a very large amount of surplus assets, and all income tax on the profits of the company had been paid. It was argued on behalf of the ordinary shareholders that the arrears of preference dividend should only be paid after deduction of income tax, but EVE, J., rejected this argument, and held that the preference shareholders must receive their full dividend before payment was made to the ordinary shareholders.

The arrears, the learned judge stated, meant a sum equal to the amount secured as preferential dividend to the shareholders by the contracts under which the preference shares were issued; and he further went on to say that an obligation which the preference shareholders would be under in one set of circumstances (i.e., the obligation to suffer deduction of income tax when the company was a going concern and was distributing the preference dividend out of profits in the ordinary way) could not be imposed on them by the court in another set of circumstances (i.e., where the company was in liquidation, and what was being distributed were merely surplus assets).

(To be continued.)

A Conveyancer's Diary

The Burden of Repair of Property Held on Trust for Sale.

Last week I dealt with the case of *Re Gray* [1927] 1 Ch. 242, in which Clauson, J., committed himself to the opinion that the old discretion of the court in directing that the burden of repairs should be equitably distributed between tenant for life and remainderman was taken away by the joint effect of the L.P.A. and the S.L.A.

There are several later cases, the effect of which is largely to discount the dictum of the learned judge, but not altogether to resolve all doubts which exist on the subject. With some of those cases I propose to deal this week.

In *Re Robins* [1928] Ch. 721, certain property was held upon the statutory trusts under Pt. IV of the 1st Sched. to the L.P.A., 1925. The trustees having received, through their surveyor, a notice from the local authority that certain premises, forming part of the trust estate, were in a defective condition, carried out the necessary repairs and temporarily paid the cost thereof out of income. The matter came before the court on a summons by the trustees for directions as to how such cost should be borne as between capital and income.

Tomlin, J., held that the cost of the repairs should be paid out of capital.

In the course of his judgment the learned judge said that he had no doubt that, apart from recent legislation, the case was one where the court would have held that the expenditure was of such a character that it ought on the general principles governing the court to be borne out of capital. It does not appear, however, exactly what the repairs were or whether they were such as came within any of the three Parts of the 3rd Sched. to the S.L.A. His lordship proceeded to express the view that trustees have a discretion to pay for repairs of whatsoever kind out of income and that the court will not interfere with that discretion. He said that he was satisfied that the true position was "that trustees have a discretion in regard to the costs of repairs, whether they will pay them out of income or not, that 'the costs of repairs' referred to in sub-s. (2) of s. 28 makes those repairs repairs which are properly payable out of income, that is to say, repairs which the trustees in the exercise of their discretion have determined to pay out of income, and that sub-s. (2) of s. 28 does not deprive the trustees of their power to exercise a discretion in the matter, and does not compel them to pay all repairs, whatever they may be, out of income, even though obvious justice demands that those repairs should be paid out of corpus."

The learned judge then dealt with the decision in *Re Gray*, and said, in effect, that in that case the trustees had exercised their discretion and the court was no longer in a position to interfere with it, but in the case before him the trustees had not finally exercised any discretion, and the court was, therefore, able to direct payment out of capital.

It will be seen that *Re Robins* appears to support *Re Gray*, in holding that the trustees have an absolute discretion to pay for all kinds of repairs, structural or otherwise, out of income, and that the court no longer has any discretion to direct an equitable apportionment between capital and income, unless the trustees, in effect, by seeking directions, surrender their discretion to the court.

There is, however, a significant passage in the judgment which should not be overlooked. After referring to sub-s. (1) of s. 102 of the S.L.A., the learned judge said: "So that there the trustees have power conferred upon them of paying expenses incurred in management out of income. It is to be observed that the section does not say that they shall pay the expenses of management out of income; the section says that they may pay, and it seems to me plain that under s. 102 there rests upon the trustees a duty to exercise a proper discretion, and that if they have in fact incurred expenses in

relation to repairs, it is their duty to consider whether those expenses are expenses which properly they ought to pay out of income or out of capital."

Now, that seems to indicate that the discretion of the trustees must be properly and not arbitrarily exercised, and if that be so, that the court would interfere to prevent injustice being done between the beneficiaries. That is not, however, stated to be so, in so many words, either in *Re Robins* or in the later cases.

The next case is *Re Whitaker; Rooke* v. *Whitaker* [1929] 1 Ch. 662.

In that case a dangerous structure notice had been served upon trustees in respect of houses forming part of the trust estate. The necessary work involved pulling down, rebuilding and structural work of a permanent nature. The trustees issued a summons for the purpose of determining whether the cost of the work should be borne out of capital or income, or partly out of each.

Eve, J., held that as the work involved structural reconstruction of a permanent nature the cost must be provided for out of capital.

In that case also, it is not clear whether the opinion of the learned judge was that he would have been free to direct payment out of capital if the trustees had not sought the direction of the court. His lordship did, however, say that he thought that an examination of the Third Schedule to the S.L.A. lent support to the view of Clauson, J., that the legislature intended so far as possible to establish something in the nature of a code in these matters. Then he proceeds: "The trustee must first ascertain in which part of the schedule the improvements must be included; if in Part I, it will fall to be paid wholly out of capital, if in Part II, he, or if he prefers to refer the matter to the court, the court, must determine to what extent, if any, the cost is to be contributed to by income." It would appear, therefore, that if trustees exercised their apparently unlimited discretion by paying out of income for improvements coming within Part I of the schedule (which under s. 102 they could undoubtedly do), that would not in the opinion of the learned judge be a proper exercise of their discretion. At least, that is what I understand the learned judge to have meant.

The last case is *Re Smith, Vincent* v. *Smith* [1930] 1 Ch. 88. That was a case where an intestate had died possessed of an estate which included freehold cottages which were in a bad state of repair. After the death, the local authority served notices to carry out repairs, some of which were of a structural nature and amounted to permanent improvements. The intestate left a widow, but no children, and the widow consequently had a life interest in the proceeds of sale of the intestate's residuary estate.

The court was asked to determine upon whom the cost of the required repairs should fall, and Maugham, J., held that the cost of such of the repairs as were "improvements" within Part I or Part II of the Third Schedule to the S.L.A., ought to be borne by capital and that such as were not within those parts of that schedule might be borne out of capital if it were established that they were works in the nature of permanent improvements of the trust property.

It must be observed that the learned judge commenced his judgment by stating that he was treating the matter as one in which the administrators had not exercised their discretion to pay the costs out of income, but were submitting to the court the question how they ought to be borne between the parties.

The judgment in that case can, therefore, hardly be taken as any authority in a case where the trustees having exercised their discretion the court is asked to interfere to direct an equitable distribution of the burden of repairs (including permanent improvements) as between capital and income.

The result of the cases, therefore, is, so far as I am able to make it out, that trustees for sale ought, in deciding whether the cost of repairs is to be borne out of capital or out of income, to have regard to the Third Schedule to the S.L.A. and exercise their discretion in such a way as to conform with the provisions of that schedule. But the most important point of all does not seem to have been decided, namely, whether the court would interfere where trustees had disregarded the schedule and paid out of income for repairs which, according to the rules laid down in *Re Hotchkys* would formerly certainly have been directed to be borne out of capital.

Landlord and Tenant Notebook.

Grants by Agents.

The number of companies formed for the purposes of holding and developing property is increasing. In some cases those responsible are actuated by motives which are purely commercial, in other cases the object is to avoid death duties; in any case, the company is empowered to grant leases, and as it can only do so by agents duly authorised, regard must be had by all concerned to the principles of the law of agency as applied to dealings between landlord and tenant.

Leaving on one side, as being worthy of special treatment, cases illustrating the peculiar position of special classes of agents, such as solicitors or house agents, we find a number of decisions bearing on such well-known incidents of the law as relate to scope of authority, ratification, personal liability of the agent, etc. A grant made by an agent expressly authorised to make it has long been recognised as valid: see *Hamilton* v. *Clanricarde* (1762), 1 Bro. P.C. 341; but the importance of considering what may be implied is brought home to us by the decision, on a point of pleading, in *Vale of Neath Colliery Co.* v. *Furness* (1876), 45 L.J. Ch. 276, in which the statement of claim alleged that —— had been authorised to act "in and about" a purchase, and it was held on demurrer that this did not amount to an allegation that he had been authorised to sign a binding contract. A lengthy judicial discussion of this branch of the subject is to be found in *Ridgway* v. *Wharton* (1857), 6 H.L.C. 238, in which the defendant had referred an intending tenant to his adviser, who "managed all his affairs," but the latter was held not entitled to sign a lease.

The implied authority of a land agent was discussed in *Re Pearson and l'Anson* [1899] 2 Q.B. 618. Property, partly agricultural and partly a market garden, formed part of a large estate and had been let on a "model" lease, signed by the landlord's agent, and similar to leases under which other farms on the same estate were let. An application for certain repairs to be made was entertained by the same agent and he had the repairs carried out. He then, as agent, agreed to liability for compensation on the tenant carrying out certain improvements, and on the strength of his letter the tenant planted fruit, erected sheds, etc. After notice to quit had been given to the tenant, the landlord sold the reversion; and on the tenant demanding compensation, the question arose (among others) on a case stated by the arbitrator, whether the agreement to compensate was within the scope of the former agent's authority. On this point the court had no difficulty in coming to the conclusion that the agent, who had clearly been left to manage the estate, was so authorised. The case of *Turner* v. *Hutchinson* (1860), 2 F. & F. 185, was cited in the course of argument; this case decided that an agent manager had no implied authority to depart from the model lease and let in tenants on unusual terms. The agent in question was the ordinary kind of farm bailiff, who signed agreements, received rent, and attended to repairs. But in *Powell* v. *Smith* (1872), 41 L.J. Ch. 734, a similar agent, owing to a mistake of law, had agreed to grant a longer lease than he was authorised to grant; the tenant entered, and, there

being no fraud on his part, was held entitled to specific performance.

For a case on ratification, the law of vendor and purchaser provides an illustration in the case of *Bolton Partners, Ltd.* v. *Lambert* (1888), 41 Ch. D. 295, C.A. An offer to purchase made by the defendant had been dealt with, in the absence of the company's managing director, by the chairman of the works committee; after consulting his committee he had written accepting the offer. This was admitted to be *ultra vires*. The defendant then "withdrew" his offer; but the board of the company thereupon ratified the unauthorised acceptance, and it was held that they were entitled to do so. And a trustee who permits the *cestui que trust* to grant a lease may adopt and ratify the grant, and sue for injury to the reversion: *Vallance* v. *Savage* (1831), 5 Moo. & P. 576.

Whether a lease made by an agent has the effect of making the agent personally liable is a question of construction. In a case before the passing of the L.P.A., 1925, a mortgagee, who had never been in possession and who had let "as agent, hereinafter called 'the landlord,'" and who had then sold the reversion, was held to pass the legal estate: *Chapman* v. *Smith* [1907] 2 Ch. 97. In *Tanner* v. *Christian* (1855), 4 E. & B. 591, the defendant, who had appended without qualification his signature to an agreement for a lease which described itself as being made between him "for and on behalf of ——" and provided that rent should be payable to him "for the use of ——," was held liable as intending lessor, the court considering that such was the intention of the parties as expressed in the agreement. Likewise, in *Norton* v. *Herron* (1825), 1 C. & P. 648, an intending tenant was held entitled to sue the defendant on an agreement made "on behalf of ——" but by which he agreed to execute the lease, for, after describing himself as agent, he had gone on to "contract in his own name."

Our County Court Letter.

THE FINALITY OF JUDGMENTS.

The above subject was recently considered at Stowmarket County Court in *Suffolk Iron Foundry Limited* v. *Marie Jackson*, in which the claim was for £32 as the price of goods sold and delivered to "O. T. Jackson." The plaintiffs had originally obtained judgment against the defendant's son under the latter name, and had levied execution upon premises at Birmingham occupied by the defendant, but she had claimed the property and the execution was withdrawn. The plaintiffs therefore applied for the original judgment to be set aside, but the defendant's case was that the execution operated as an estoppel against the plaintiffs. On the preliminary point His Honour Deputy Judge Rowley Elliston made an order for a new trial of the first action, in which (by consent) he gave judgment for the defendant, without costs. The plaintiffs' case in the second action was (1) their traveller had been told by the defendant that, as her son had suffered heavy losses, she had resumed control of the business; (2) the goods had been delivered at the premises upon which Mrs. Jackson had carried on business for a considerable time; (3) there was no evidence that the mother was merely the owner of the premises, or that the son was her tenant. The defendant's case was that (1) not only was the son's name over the shop, but cheques were signed in the same name, viz., "O. T. Jackson"; (2) there was no evidence that the defendant was a partner in her son's business; (3) there was therefore no case to answer. This submission was upheld, and judgment was accordingly given for the defendant, with costs.

A leading case upon this subject is *Isaacs and Sons* v. *Salbstein and Another* [1916] 1 K.B. 139, in which the plaintiffs issued a writ for £20 (as the price of lemons) against Salbstein Brothers and obtained judgment by default, which remained unsatisfied. Another action was then begun against H. Salbstein and his wife for £20 for the same lemons, which was remitted to the City of London Court, where it was held that there was no case to go to the jury, as the claim was merged in the High Court judgment. Mr. Justice Lush and the present Lord Atkin (in the Divisional Court) ordered a new trial, and their decision was confirmed in the Court of Appeal, where Lord Justice Swinfen Eady (as he then was) laid down that an action brought in error, against a person not under any liability, is no bar to an action against the person alleged to be really liable. Lord Sterndale and Lord Justice Bankes agreed that the case should be tried on the facts.

The difficulties caused by relatives with the same surname, but different initials, were further recently illustrated at Bristol County Court in *Ardath Tobacco Company Limited* v. *Harold John Watson*; Jessie Hilda Watson, claimant. The plaintiffs had levied execution on 78,000 cigarettes, valued at £150, but the defendant's wife claimed that she was the owner of the business at the address where the goods were seized. The claimant, having paid cash for the cigarettes, produced receipts from the price-cutters from whom she had bought them, and her evidence was that (*a*) she had not interchanged her own initials so as to cause confusion with her husband; (*b*) she paid the rates and expenses of the shop, and the licence had not been transferred from her husband to herself after the execution; (*c*) she had never authorised her husband to pledge her credit; (*d*) she had another shop at Newport, but (owing to her price-cutting) she was not *persona grata* with the plaintiffs. Corroborative evidence was given by the defendant, who stated that the cigarettes (the subject of the judgment) had not been bought on behalf of his wife, but were sent to his own shop at Cardiff. His Honour Judge Parsons, K.C., rejected the evidence of the defendant, but accepted the evidence of the claimant, although (if there had been a jury) she might have lost her case owing to her attitude when cross-examined as to her marriage. Judgment was therefore given for the claimant, with costs, an order being made for repayment of £75 and possession money.

Correspondence.

Need for a Mortgage Exchange.

Sir,—It is a constant source of difficulty to me, as a solicitor, to place my trustee clients' funds on mortgage when their existing mortgages are redeemed, and I find it equally troublesome to supply the occasional needs of other clients with regard to mortgage loans. The circumstances rarely seem to arise together, yet no doubt, often when I want to lend someone else wants to borrow, but has no means of knowing that I have what he wants.

The Law Society have, of course, a mortgage register, but for some reason or other (I suspect expense) it does not seem much used. I generally find only very large affairs in it, and before now have paid my fee and written to the advertiser, only to be informed that his demand has already been met. No doubt steps are taken to ensure that the register is up to date, but solicitors naturally do not trouble to notify the authorities when no inducement is held out to them to do so, to the best of my knowledge.

To my mind all that is really wanted is a room in some central part of London—so far, at any rate, as London is concerned—where books could be kept in which solicitors, estate agents and mortgage brokers, members for a small annual fee of what might be called the mortgage exchange, could write their own requirements, giving their names, addresses and telephone numbers so that searchers in the books could get into touch with them. Searchers, naturally, would

have to be members of the exchange, and there would have to be a clerk in charge of the room to examine members' passes. Such clerk might, for a small fee, make searches and entries for members unable to attend or send anyone.

I know that societies of solicitors have been formed in an attempt to facilitate mortgage business, but I think the backing of somebody such as the Law Society and the Auctioneers' and Estate Agents' Institute is necessary to ensure the necessary confidence and publicity. Membership would have to be quite cheap (though the negotiation fees earned would, no doubt, pay any reasonable sum many times over) and an exchange could not be made to show a profit, but it would, I am sure, be of considerable value to the profession and the public.

Clements Inn, W.C. MILES PRANCE.
30th December, 1930.

"Now this Indenture Witnesseth."

Sir,—I am old enough to have affection for the above group of words and some regret at having to substitute "deed," "conveyance" or other word where, before 1926, "indenture" would have been used. But it is not about the word indenture that I am writing, but about the applicability or suitability of using the word "witnesseth" in the extensive manner in which it is used in conveyances of to-day.

For the purposes of this letter I am considering only a conveyance on sale of land in fee simple in possession, although my observations in general would not be so restricted.

I suppose that the group of words at the top of this letter was first used hundreds of years ago, and were used in those cases where the freehold legal estate passed by livery and seisin or by feoffment.

In those cases the indenture, executed *after* the creation or transfer of the freehold, was *evidence* of the creation or transfer, and the word "witnesseth" therefore applicable.

But to-day the transfer of the legal estate in fee simple can only be effected by grant, by deed under seal, and the *deed itself effects* the transfer but it is not a witness of it.

It may be that the word "witnesseth" has been misused since 1845, if not for a longer period still.

I suggest that in cases to which my observations apply (and they would be very extensive) the word "witnesseth" be omitted and some such word as "sheweth" substituted, and that the words "In witness whereof" in the concluding paragraph be omitted.

Muswell Hill, N.10. A. E. WOOLNOUGH.
23rd December, 1930.

Books Received.

The Scottish Law Review and Reports of Cases in the Sheriff Courts of Scotland. Vol. 46. No. 552. December, 1930. Glasgow: Wm. Hodge & Co. Limited. 2s. 6d. net.

Notable British Trials. HAROLD GREENWOOD. Edited by WINIFRED DUKE. 1931. Demy 8vo. 347 pp. Edinburgh and London. 10s. 6d. net.

Ministry of Health. Reports on Public Health and Medical Subjects. No. 60. The effect on Foods of Fumigation with Hydrogen Cyanide. By G. W. MONIER-WILLIAMS, O.B.E., M.C., M.A., Ph.D., F.I.C. 1930. H.M. Stationery Office. 6d. net.

The North Carolina Law Review. Vol. IX. No. 1. December, 1930. The University of North Carolina Press. 80c.

Sale of Food and Drugs Acts. Extracts from the Annual Report of the Ministry of Health for 1929-30, and abstract of Reports of Public Analysists for the year 1929. (Crown Copyright reserved). 1930. H.M. Stationery Office. 3d. net.

Administration of Estates in the East

The Bank is prepared to obtain representation in respect of any assets situate in the East and to conduct the administration thereof in an expeditious manner on behalf of Executors, Trustees or Administrators at moderate fees. A wide experience of this class of business enables the Bank to be fully acquainted with the requirements of the Courts in various parts of the East. Complete information will be gladly supplied on request.

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The Manchester Law Students' Chronicle. Vol. XXI. No. 2. September, 1930. 3d. net.

Law Gazette. Published by The Queensland Law Students Association. Vol. 1. No. 1. October, 1930. Brisbane: H. J. Diddams & Co.

Civil Judicial Statistics. Relating to the Judicial Committee of the Privy Council, the House of Lords, the Supreme Court of Judicature, County Courts and other Civil Courts for the year 1929. Compiled by the County Courts' Branch, Lord Chancellor's Department, House of Lords. 1930. Cmd. 3649. H.M. Stationery Office. 1s. net.

Chitty's Statutes of Practical Utility. Alphabetically arranged and Indexed. T. J. SOPHIAN. Vol. 27. Part I. 1929-30. Royal 8vo. pp. xviii, 762 and Index. London: Sweet and Maxwell Limited and Stevens & Sons Limited. 25s. net.

Forged Anonymous and Suspect Documents. Captain ARTHUR J. QUIRKE, B.A., Handwriting Analyst to the Department of Justice, Attorney-General, and Police Headquarters, Irish Free State. With a Foreword by JOHN A. COSTELLO, K.C., Attorney-General, Irish Free State. 1930. Demy 8vo. pp. xii and (with Index) 282. London: George Routledge and Sons, Ltd. 15s. net.

The London Building Act, 1930. With full Notes, Introduction, Table of Comparative Sections, Rules, Regulations, Bye-laws and Directions and Index. T. J. SOPHIAN. 1931. Royal 8vo., pp. xii and (with Index) 215. London: Sweet & Maxwell, Ltd.; Stevens & Sons, Ltd. 21s. net.

The Juridical Review. Vol. XLII. No. 4. December, 1930. Edinburgh: W. Green & Son Limited. 5s. net.

The Journal of the Institute of Arbitrators (Incorporated). Vol. IV. New Series. December, 1930. No. 16. London: 10, Norfolk-street, W.C.2. 1s. net.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Death Duties—Property held in Joint Tenancy whether Estate by Itself.

Q. 2108. A died in the year 1928 possessed of £700 odd personal estate. She was also a joint owner with her brother B of a freehold house purchased prior to 1925 (and vested in the owners as joint tenants) and valued at £900. Probate of A's will was obtained, estate duty being paid only on her personal estate. The Inland Revenue authorities then claimed estate duty in respect of the moiety of the freehold house passing to B by survivorship, and this duty was assessed and paid. The Revenue then claimed also succession duty thereon. It was contended that the share in the freehold house was not in A's power of disposition and formed an "estate by itself," and being under £1,000 in value it was by reason of s. 16 (3) of the Finance Act, 1894, exempt from succession duty or any further duty beyond the estate duty. Can the claim for succession duty be enforced? The rate of duty claimed is 5 per cent.

A. The property cannot be treated as an estate by itself. It is aggregable under s. 4 unless exempted by s. 16. The latter section only exempts property settled, and "settled property" is defined by s. 22 as property comprised in a settlement within s. 2 of S.L.A., 1882, or in case of personalty would be such a settlement if the property was real property.

Solicitors' Commission from Building Society.

Q. 2109. Solicitors acting for a client in purchasing a freehold house introduced the client, at client's request, to a building society for a loan on the property being purchased, such loan to be secured by the usual building society mortgage. On handing their client the building society's prospectus the solicitors pointed out that by employing the building society's solicitor in the purchase as well as in the mortgage the client could get the purchase completed for a considerably lower cost than the usual scale charges, but in order to retain the work, they, the solicitors, agreed to carry out the purchase and peruse the mortgage for a fee slightly more than the building society's solicitors would have charged. This was agreed to, and the purchase and mortgage were completed, and the client paid his solicitors the agreed fee. Some months later the building society sent the solicitors a cheque for commission due to them on the introduction. The solicitors did not know they were entitled to this and had not expected it, but if they had known they would have told the client at the beginning of the transaction and would have quoted the same reduced fee to the client, but explained that the commission they were expecting would go to make up, or partly make up, the scale fee. As a matter of fact the reduced fee and the commission together are not quite equal to the scale fee. Are the solicitors justified in keeping the commission now, or would the receipt of it be deemed corrupt under the Prevention of Corruption Act, 1906?

A. The fact that the solicitors neither knew of nor expected the commission indicates that it is not allowed in accordance with any ordinary business custom of which the client may be presumed to be cognisant. The onus is therefore on the solicitors to show by some evidence in writing that the client knew of and consented to their receiving and retaining for their own use the cheque from the building society. See *Jordy* v. *Vanderpump* (1920), 64 Sol. J. 324. Although on the facts the commission has not been received "corruptly" within the Prevention of Corruption Act, 1906, the solicitors are not justified in keeping the amount, i.e., unless they inform their client and he waives his claim thereto. See Point in Practice No. 2044 entitled "Stockbrokers' Half-Commission" in our issue of the 1st November, 1930; 74 Sol. J. 732.

Breach of Separation Agreement by Molestation.

Q. 2110. A client of mine had differences with his wife and it was agreed by them to enter into a separation agreement. One of the covenants was that neither party should molest the other. The husband for whom I act now informs me that his wife has broken this covenant, and I shall be glad if you can let me know whether in view of this breach the husband can discontinue making weekly payments under the deed.

A. The husband's statement that the wife has broken the covenant should not be accepted without investigation, as the wife's behaviour may not amount to molestation in law. This was defined in *Fearon* v. *Earl of Aylesford* (1884), 14 Q.B.D. 792, as some act done by the wife (or by her authority) with intent to annoy her husband and which is in fact an annoyance to him, or some act done with a knowledge that it must of itself annoy a husband with reasonable and proper feeling. The standard as to the reasonable and proper feelings of a husband may have altered since 1884, but the case is still an authority for the propositions that (1) the covenants to pay and not to molest are independent in the absence of a proviso to the contrary; (2) a breach of the covenant not to molest is no defence to an action for non-payment of the allowance. The husband cannot, therefore, discontinue his weekly payments.

Freeholds—Release of Annual Payment.

Q. 2111. A, the owner in fee simple of certain lands, has, in the past paid to B an annual sum termed a modus, and B has now agreed to release A from the payment of this modus in consideration of a lump sum payment. We are acting for A, the purchaser, and wish to merge the modus in the fee simple of the property. Will you please advise us as to the method in which this can be carried out, and can you refer us to a precedent which will enable us to prepare such release or deed of merger as may be necessary? We may say that in the title deeds of the property there is no reference to the modus or any annual payment being charged upon the property.

A. As we do not know whether the annual sum, or so-called modus, is charged upon the freehold or secured in any other manner (e.g., by a term) it is a little difficult to deal adequately with this query. We suggest however, that by deed the owner of the modus should (1) release the property from the annual payment and from all actions, proceedings, accounts, claims and demands in respect thereof, and from all powers and remedies for recovering the same; (2) assign, surrender and release all terms of years (if any) at any time created, and now vested in the owner for securing the modus to the owner of the freehold to the intent that the same may cease, merge and be extinguished in the freehold; and (3) covenant for title to the modus (the usual four covenants). These covenants may conveniently be implied by the use of the usual appropriate words of art ("beneficial owner") in the release of the property from the payment. With regard to the surrender of any term, we think the owner of the modus should only covenant against incumbrances, either expressly or by surrendering as "mortgagee."

Notes of Cases.

High Court—King's Bench Division.

Commissioners of Inland Revenue *v.* Sir H. C. Holder, Bt. and J. A. Holder.

Rowlatt, J. 16th December, 1930.

REVENUE—INCOME TAX—COMPANY'S OVERDRAFT AT BANK GUARANTEED—GUARANTOR CALLED UPON TO PAY—PAID OUT OF TAXED INCOME—CLAIM FOR REPAYMENT OF INCOME TAX ON INTEREST—INCOME TAX ACT, 1918, 8 & 9 GEO. 5, c. 40, s. 36 (1).

At meetings of the Commissioners for the Special Purposes of the Income Tax Acts held on the 24th June, 1929, and the 9th July, 1929, the Commissioners heard the claim of the respondents, Sir Henry C. Holder, Bt., and J. A. Holder, for repayment of income tax under s. 36 of the Income Tax Act, 1918. By s. 36 (1): "Where interest payable in the United Kingdom on an advance from a bank carrying on a *bona fide* banking business in the United Kingdom is paid to the bank without deduction of tax out of profits or gains brought into charge to tax, the person by whom the interest is paid shall be entitled, on proof of the facts to the satisfaction of the Special Commissioners, to repayment of tax on the amount of interest. . . . Provided that no repayment shall be made unless the Commissioners of Inland Revenue are satisfied that the interest has been or will be brought into account in the statement delivered or to be delivered for the purposes of income tax by the person making the advance." To secure a company's indebtedness to the bank the respondents gave guarantees from time to time. The interest on the amounts owing from time to time by the company to the bank was debited half-yearly in the company's account. The whole indebtedness of the company to the bank was finally satisfied by the respondents on 17th November, 1926. The respondents, in the terms of s. 19 of the Finance Act, 1925, claimed repayment of income tax under s. 36 of the Income Tax Act, 1918, on the interest which amounted to £17,861 16s. 5d., debited half-yearly to the company's account with the bank from 1st January, 1920, to 17th November, 1926, when the respondents satisfied the company's indebtedness to the bank. The Commissioners held that, having regard to the decision in *Parr's Banking Company* v. *Yates* [1898] 2 Q.B.D. 460, the payment made by the respondents on 17th November, 1926, included interest paid as interest, and they admitted the claim for repayment for the year 1926-27 under s. 36 of the Act of 1918. They held, however, that under the rule in *Clayton's Case*, the interest debited in the account for the first three half-years to 30th June, 1921, must be regarded as having been paid by the company, and that accordingly the respondents' claim must be restricted to the interest charged from 1st July, 1921.

The Crown now appealed.

ROWLATT, J., said that the respondents claimed to be repaid the income tax which they had not deducted when they paid the interest out of their taxed profits or gains. In his view a guarantor, such as the respondents in the present case, came within s. 36; and the interest remained interest and could not be considered as one with the principal for the purposes of the Crown. The Commissioners were right, and the appeal failed, with costs.

COUNSEL: *The Attorney-General* (Sir William Jowitt, K.C.), and *R. P. Hills*, for the Crown; *Spens*, K.C., and *Cyril King*, for the respondents.

SOLICITORS: *The Solicitor of Inland Revenue*; *Peacock and Goddard*, for *Shakespeare and Vernon*, Birmingham.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

A UNIVERSAL APPEAL.

TO LAWYERS: FOR A POSTCARD OR A GUINEA FOR A MODEL FORM OF BEQUEST TO THE HOSPITAL FOR EPILEPSY AND PARALYSIS, MAIDA VALE, W.9.

Legal Notes and News.

Professional Announcements.

(2s. per line.)

As from the 1st January, the late CHARLES BLACKFORD'S practice at 5, Park-street, Minehead, and Porlock, Somerset, will be carried on by H. J. HURFORD, in conjunction with his own practice at Park-street Chambers, Minehead, and at Porlock.

LAW SOCIETY PROSECUTION.

On Wednesday, the 7th inst., at Birmingham, says *The Birmingham Evening Despatch*, Mr. Frederick J. Robins, of 24 St. Oswald Road, Small Heath, was fined £2, and ordered to pay advocates' fee of £1 1s. and witnesses' expenses of 10s. 6d. for having represented himself to be a solicitor. It appeared that the defendant wrote a letter to a man named Phelps, applying for payment of a debt, which contained the words: "I am instructed to issue court proceedings against you as guarantor." The description of the defendant on his notepaper was "Accountant and debt collector." The prosecution was undertaken by The Law Society.

ILLEGAL OVERCROWDING OF MOTOR COACHES.

At East Ham Police Court recently, before Mr. Wyatt Paine, conductors were summoned for allowing overcrowding of their motor coaches. Two of the defendants urged that they were in difficulty in dealing with season-ticket holders, who, if they were not accommodated, complained to the coach company. The Magistrate said that no circumstances could justify an infraction of the Act of Parliament dealing with the matter. The Commissioner of Police had given privileges during certain periods of the day in defiance of the Act of Parliament, but if any information for overcrowding were laid before him (the Magistrate) he would certainly deal with the cases. The position of the Commissioner was that he would not prosecute, but he could not avoid an Act of Parliament.

NEW CHIEF JUSTICE OF CYPRUS.

The King has been pleased to appoint Sir Herbert Cecil Stronge, Chief Justice of the Leeward Islands, to be Chief Justice of Cyprus in succession to Mr. C. F. Belcher.

Sir Herbert Stronge was appointed a stipendiary magistrate in the Bahamas in 1911, acted as Attorney-General there in 1914 and 1915, and was in 1917 appointed Chief Justice of the Tonga Protectorate, where he remained until 1925.

Arthur George Searle, twenty-eight, a solicitor's clerk, appeared at Middlesex Sessions on Tuesday, the 6th inst. to answer several charges of embezzling money received by him on behalf of his employer, Mr. J. Albert Davis, solicitor. It was alleged that he took money paid by a man in restitution of thefts by his son. Searle was found guilty and was sentenced to six months' imprisonment in the second division.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE	EMERGENCY ROTA	APPEAL COURT NO. 1.	GROUP I. MR. JUSTICE EVE. Witness. Part I.	MR. JUSTICE MAUGHAM. Non-Witness
M'nd'y Jan. 19	Mr. Andrews	Mr. Blaker	Mr.*Andrews	Mr. Hicks Beach
Tuesday .. 20	Jolly	More	More	Andrews
Wednesday 21	Hicks Beach	Ritchie	*Hicks Beach	More
Thursday . 22	Blaker	Andrews	Andrews	Hicks Beach
Friday 23	More	Jolly	*More	Andrews
Saturday .. 24	Ritchie	Hicks Beach	Hicks Beach	More

	GROUP I. MR. JUSTICE BENNETT. Witness. Part II.	MR. JUSTICE CLAUSON. Non-Witness.	GROUP II. MR. JUSTICE LUXMOORE. Witness. Part II.	MR. JUSTICE FARWELL. Witness. Part I.
M'nd'y Jan. 19	Mr.*More	Mr. Ritchie	Mr.*Jolly	Mr. Blaker
Tuesday .. 20	*Hicks Beach	Blaker	*Ritchie	*Jolly
Wednesday 21	*Andrews	Jolly	*Blaker	Ritchie
Thursday . 22	More	Ritchie	Jolly	*Blaker
Friday 23	Hicks Beach	Blaker	*Ritchie	Jolly
Saturday .. 24	Andrews	Jolly	Blaker	Ritchie

*The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

The EASTER VACATION will commence on Friday, the 3rd day of April, 1931, and terminate on Tuesday, the 7th day of April, 1931, inclusive.

CHANCERY DIVISION.

Before Mr. Justice MAUGHAM.

Continued from page 31.

Adjourned Summonses.

Re Oliver Morrison v Kitchen
Re Gaskell Gaskell v Gaskell
Re Viney Pegg v Holmes
Re Ward Ward v Ward
Re Plant Payne v Plant
Re Roberts Roberts v Roberts
Re Pollock Pollock v Pollock
Re Rogers Sutton v Rogers
Re Marshall Dodd v Marshall
Re Jacobs Jacobs v Moss
Re Gwilliam Gwilliam v Gwilliam
Re Barnes' Will Trusts Daniel v Attorney-General
Re Crowder Crowder v Brain
Claude Inkster v Smallman
Re Ness' Settlement Westminster Bank ld v Ness' Trustee
Re Turner Constantine v Constantine
Re Spreadbury Spreadbury v Spreadbury
Re Oliver Watkins v Oliver
Re Hall Hall v Hall
Re Atkins Lloyds Bank ld v Cundell
Re Marks Barker v Marks
Re Bowles' Trust Wilson v Sandell
Re Deare Settlement Dietz v Dietz
Re Logan's Settlement Corbett v Johnston
Re Spaull Clarkson v Freemasons' Hospital & Nursing Home
Re Robbins Powell v Robbins
Re Bennett Weatherill v Gutteridge
Re Olliffe's Settlement Marshall v Richmond
Re Myers Briggs v Briggs
Re Harper Legge v Harper
Re Bowden Barnsdale v Bowden
Re Hart Hart v Lorie
Re Forster's Settlements Hill v Public Trustee
Re Essington Lea v Way
Re Sheldon Chalton v MacNally
Re Eversley Stanmore v Kekewich
Re Savile Settled Estates Savile v Savile
Re Lamb Terry v Attorney-General
Re Bonsall Bonsall v Treasury Solicitor
Re McKee Public Trustee v McKee
Re Lawrence Matthew v Sloper
Re Bowie & The Colnbrook (Sand and Ballast) Co ld's Contract and re Law of Property Act, 1925
Re Port Westminster Bank ld v Sheard
Re Jenkins Jenkins v Jenkins
Re Dearlove Westminster Bank ld v Dearlove
Re Vincent Marriage Settlement Trust Hull v Robertson
Re Davies' Will Trusts Bowen v Davies
Re L'Estrange Mulock v Burges
Re Ram's Settlement Ram v Ram
Re Shawcross Westminster Bank ld v Shawcross
Re Mills' Settlement Trusts Jackson v Mills
Re Foley's Settlement Barclays Bank ld v Foley
Re Robinson Besant v The German Reich
Re Dredge Harvey v Harvey
Paddington Borough Council v Finucane
Same v Same
Re Hanson's Settlement Hanson v Hanson
Re Hopewell Fraser v Wright
Re Hawkes Evershed v Blofield
Re Briggs Hind v Dyson
Re Davies Francis v Evans
Price v Hilditch
Re Theobald's Will Trusts Helps v Helps
Re Demain Leavers v Graham
Edwardes v Hussey
Hussey v Edwardes
Edwardes v Hussey
Re Cooper Rigby v Cooper
Re Alston Alston-Roberts-West v Alston-Roberts-West
Re Bibby's Settled Estates Bibby v Bibby
Lock v Dobbs
Re Johnson Oldham v Johnson
Re Same Same v Same
Re Waite Smith v King
Re Kent Jeffery v Kent

Before Mr. Justice BENNETT.

Retained Adjourned Summons.

Re Phillips Llewellyn v Phillips

Witness List. Part II.

Re Colbourne Colbourne v Millington
Re Patents & Designs Act, 1907-1919 Re Le Rasoir Apollo's Patent No. 239112
Jenks v Trollope & Colls ld
Beamson v Smith
The British Hartford-Fairmount Syndicate ld v Jackson Bros (Knottingley) ld
Re McConnell's Conveyance Queenborough v Queenborough
Same v Same
Same v Same
Mills & Knight ld v Port of London Authority
Re Beanes Lowitz v Richardson
Gliksten v J Gliksten & Son ld
Elliott v Elliott
Nichol v J W Haylock ld
Latter v Buckland
Edison Storage Battery Co v Britannia Batteries ld
Lloyds Bank ld v Drapery Trust ld
Bedwas Navigation Colliery Co (1921) ld v Milsom
Houghton v Film Booking Offices ld
Brown v Brown
Power's Cinephone Equipment (Parent) Syndicate ld v Majestic Theatres Corpn ld
Same v Same
Dent v Savory & Moore (1928) ld
Brindle v Isherwood
Duder v Harvey
Hall v Lewis
Re Walter Jones & Son ld and re Companies (Consolidation) Act, 1908
Ganthony v Ganthony
Re Meadley Marshall v Meadley
Atton v Quaglino
The Automatic Recording Safe Co (Inc) v John Jewsbury & Co ld
Eton College v O'Brien's Amusements ld
Clift v Westland Productions ld
Re F Hammett & Wright ld and re Companies Act, 1929
Standard Telephones & Cables ld v The City Accumulator Co.
Mendelson v William Bernstein (Furriers) ld
Lock v Dobbs
Re Burnards (Established 1899) ld Burnard v Burnards (Established 1899) ld
Lewis v The Trans-European Co ld
Mayer v British Automatic Gramophone Co ld

GROUP II.

Before Mr. Justice CLAUSON.

Petitions.

Re Patents & Designs Acts, 1907 to 1928 and re Letters Patent, No. 287,565, granted to Saeming Eriksen Akre (Jan 13)
Re Patents & Designs Acts, 1907 to 1928 and re Letters Patent, No. 276,943, granted to Bertram Norton (Jan 13)

Adjourned Summonses.

Re Robins Richmond v Herbert
Re Pemberton Landon v The Fidelity Trust ld
Re Watt Hicks v Hill
Levin v Greenberg, Allen & Garber
Re Gatti Gatti v Gatti
Re Black East v Black
Re de la Rue de la Rue v Sutton
Re Turner Took v Turner
Re Lanyon Lanyon v Bamfield
Re Burgoyne's Trusts Burgoyne v Burgoyne
Re Stephenson Stephenson v Nettleton
Re Wenger Clark v Wenger
Re Fryer's Settlement Perkins v Larkin
Re Lister Midgley v British Red Cross Soc
Re Cann Wardlow v Mason
Re Backhouse Kaye v Backhouse
Re Davies Davies v Davies
Re Mason's Settlement Trusts Westminster Bank ld v Mason
Re Same Same v Same
Re Akers Akers v Akers
Re Day Day v Day
Re Conyngham Conyngham v Cameron
Re Bennett McDavitt v Startup
Re Wise Wise v Wise
Re Greenhalgh Salisbury v Greenhalgh
Re Constable Settled Estates Constable v Constable
Re Eveleigh Smith v Manley
Re Skinner Hughes v Skinner
Re Skinner Crawford v Todd
Lewis v Hughes
Re Fordham Fordham v Bertram
Re Parker Hope v Lister
Re I'Anson I'Anson v Underwood
Re Day Taylor v Day
Re Ryan Wells v Johnson
Re Dudgeon's Settlement Dudgeon v Dudgeon
Re Samuel's Settlement Trusts Collings v Alliance Assce Co ld
Re Walker Walker v Mold
Wallace v Perkins
Birkenhead Corporation v McHugh
Hurcomb v Phillips

Before Mr. Justice LUXMOORE.

Assigned Adjourned Summonses.

Re Mitchell's Patent and re Patents Designs Acts, 1907 to 1928 (fixed for Jan 14)
Re Western Electric Co ld's Patent and re Patents and Designs Acts, 1907 and 1919 (fixed for Jan 14)
Re Smith's Patent and re Patents and Designs Acts, 1907 and 1928 (fixed for Jan. 14)

Retained Adjourned Summonses.

Re White White v White (fixed for Jan 12)

Witness List. Part II.

Wilson v Huxley
Palmer v Debenham
Samuelson v Producers' Distributing Co ld (fixed for Jan 27)
Gill v Town Investments ld
Lennards ld v Lennards (restored)
Smith v Hedinger
Financial Newspaper Proprietors ld v Booty (not before Mar 2)
Boncenne v Gavrilovitch
Spencer v Mason
The Automatic Recording Safe Co (Inc) v John Jewsbury & Co ld
Birkenhead Corpn v McHugh
The Southampton, Isle of Wight & South of England R. M. S. Packet Co ld v Groves
Indemnity Service ld v Palatine Industrial Finance Co ld
Williams v Hill
Burrow v Williams
G Ricordi & Co (London) ld v Clayton (restored)
Jolliffe v British Automatic Gramophone Co ld
Ferrand v Lister & Co ld
Associated Automatic Machine Corpn ld v White
Mather v Foy
Rapley v Williamson
Associated Automatic Machine Corpn ld v Weigall
Hayman v Johnson & Partners ld
Hurcomb v Phillips

Before Mr. Justice FARWELL.

Witness List. Part I.

Actions, the trial of which cannot reasonably be expected to exceed 10 *hours.*

C C Wakefield & Co ld v Jordan (not before Jan 19)
Hobbs v Wilkinson
Tibbenham v Tibbenham (not before Jan 15)
McNamara & Co (1921) ld v Great Western Ry Co
Polperro Electric & Cold Storage Co ld v Nettleinghame
Hall v Greaves
Taylor's Trustee v Tennyson
Kent v Watts
W Gradwell & Co ld v Friedlander
Felton v Genth's Trustee
The Billiards Association & Control Club ld v F H Ayres ld
Barton v Tilt
Burleigh ld v Parrott & Jackson
Stening v Abrahams
Smith v Eagle, Star & British Dominions Insce Co ld (restored)
Homesteads ld v Woodford
Syrett v Syrett
Pierson v August
Miller v Bell
McEacharn v Olivotti ld
Hammond v Westminster Union
Norton & Gregory ld v Balch
Poulton v Hurst
Wells v Blackhurst
Re Weinbaum Joseph v Adler
Brown v John Black & Co (Warehousemen) ld
Re Pitts Cox v Kilsby
Russell v Horsham Urban District Council
John Long ld v British International Pictures ld

KING'S BENCH DIVISION.

CROWN PAPER.—For Argument.

F Bourne & Son v Shaxby
The King v General Commissioners of Income Tax
Revenue Officer, Middlesbrough v Assessment Committee for the Middlesbrough Assessment Area and the Middlesbrough Corporation
Revenue Officer, Worth Valley v West Yorkshire Road Car Co ld and Worth Valley (Keighley) Assessment Committee
Revenue Officer, Lambeth v London Waste Paper Co ld
Revenue Officer, Cardiff v Assessment Committee for Cardiff Assessment Area and Neale and West ld
Revenue Officer, Cardiff v Assessment Committee for City of Cardiff Assessment Area
Revenue Officer, High Peak v The Assessment Committee for the High Peak Assessment Area and the Derbyshire County Council
Revenue Officer, High Peak v The Assessment Committee for the High Peak Assessment Area and the Derbyshire County Council
Revenue Officer, Worth Valley v Assessment Committee for the Worth Valley Assessment Area and Southgate
Same v Assessment Committee for the Worth Valley Assessment Area and F and J Moore
Same v Assessment Committee for the Worth Valley Assessment Area and G Hillary
W H & F J Horniman & Co ld v Revenue Officer, Shoreditch
Revenue Officer, Islington v Islington Assessment Committee, the Rating Authority for Islington & Welford & Premier Dairies ld
Revenue Officer, Carmarthen v Carmarthen Assessment Committee the Rating Authority for Whitland and The United Dairies (Wholesale) ld
Revenue Officer, Wandsworth v Phillips, Mills & Co ld
Revenue Officer, Smethwick v Assessment Committee for the Smethwick Assessment Area & J Brooks (Smethwick) ld
Revenue Officer, Woolwich v Royal Arsenal Co-operative Society ld
Revenue Officer, Cardiff v Assessment Committee for the City of Cardiff Assessment Area
Revenue Officer, Bermondsey v John Trapp & Son (Hays Wharf) ld
Revenue Officer, Worth Valley v Assessment Committee for Worth Valley Assessment Area & Seed & Moore
Revenue Officer, Leeds v J Lyons & Co ld
Hope Bros ld v Assessment Committee for City of London Assessment Area and Revenue Officer for City of London Assessment Area
Harman v Bolt
Aplin & Barrett and The Western Counties Creameries ld v Assessment Committee for the Wandsworth Union & the Revenue Officer for Battersea Area
Revenue Officer, Hereford v Assessment Committee for the County of Hereford and G Hill & Sons ld
Revenue Officer, Ipswich v Assessment Committee for the Borough of Ipswich Assessment Area and R & W Paul ld
Revenue Officer Swansea v Assessment Committee for the Swansea County Borough Assessment Area & The Swansea Corpn
Revenue Officer, Dewsbury v Assessment Committee for the County Borough of Dewsbury & William Handley
Same v Same
Revenue Officer, Bethnal Green v W Gaymer & Son ld
Revenue Officer, Stepney v Lambert
Revenue Officer, Holborn Union v C & T Harris (Calne) ld
Lipton Limited v Revenue Officer, Shoreditch
Revenue Officer, West Derby v Assessment Committee for the West Derby Assessment Area and Tate & Lyle ld
Same v Same
Revenue Officer, Surrey v Assessment Committee for the Surrey (Mid Eastern) Assessment Area and Clarkson & Sons
The King v Webster
Lee Conservancy Board v Revenue Officer, Poplar
Revenue Officer, West Derby v Assessment Committee for the West Derby Assessment Area and the Rating Authority for the County Borough of Liverpool Rating Area and H Pooley & Son ld
Menzies v Galliers
Revenue Officer, Plymouth v Assessment Committee for the Plymouth Assessment Area and the Plymouth & Oreston Timber Co ld
Revenue Officer, Hereford v Lewis
Revenue Officer, Plymouth v Assessment Committee for Plymouth Assessment Area and Perry Spear & Co ld
Spillers ld v Borough of Cardiff Assessment Committee and Revenue Officer for Assessment Area of Cardiff
George Cohen Sons & Co ld v Assessments Committee for the Metropolitan Borough of Stepney and Revenue Officer, Stepney
Revenue Officer, Surrey (North Western) Assessment Area v Assessment Committee for the Surrey (North Western) Assessment Area and Gridley Miskin & Co ld
Leeds Industrial Co-operative Society ld v Assessment Committee for the City of Leeds Assessment Area, the Rating Authority for the City of Leeds Rating Area and the Revenue Officer, Leeds
Revenue Officer, Leeds v Assessment Committee for Leeds Assessment Area and Tate of Leeds, ld
Revenue Officer, Surrey (North Eastern) Assessment Area v Watney Combe Reid and Co ld
Revenue Officer, Bethnal Green v Assessment Committee for the Bethnal Green Assessment Area and G W Billing
Revenue Officer, Rotherham v Assessment Committee for the Rotherham Assessment Area and the Rotherham Co-operative Society ld
Revenue Officer, Stepney v Assessment Committee for Stepney Assessment Area and Aldgate & City Motors ld
Revenue Officer, West Derby v Assessment Committee for the West Derby Assessment Area and Williams & Watson ld
The King v W H Wesson, Esq & ors, JJ for Wednesbury (expte Webb)
The King v Same (expte Webb)
Marsh Vick & Co ld v Assessment Committee for the Metropolitan Borough of Stepney and Revenue Officer, Stepney
Revenue Officer, Wandsworth v J Hibbert & Co
Whiting Bros v Assessment Committee for the Faversham Assessment Area and Revenue Officer, Faversham
Pilkington Bros ld v Assessment Committee for the City of Bristol Assessment Area and Revenue Officer, Bristol
Revenue Officer, Stepney v Assessment Committee for Stepney Assessment Area and Ashby & Horner ld
Hornby's Dairies ld v Assessment Committee for the City of Bristol Assessment Area and Revenue Officer, Bristol
Revenue Officer, Stepney v Assessment Committee for Borough of Stepney and English & Scottish Joint Co-operative Wholesale Society ld
Revenue Officer, Poplar v Charrington, Gardner, Lockett & Co ld
Revenue Officer, East Sussex (North) v Assessment Committee, East Sussex (North) and H E Griffin
A E Reed & Co ld v Assessment Committee for the Borough of Maidstone Assessment Area and Revenue Officer, Maidstone
Revenue Officer, Birmingham v Assessment Committee fo the Birmingham Assessment Area and T Elvins & Sons
Revenue Officer, Fylde and Garstang v Assessment Committee for the Fylde and Garstang Assessment Area and the Fleetwood U D C
The King v Minister of Transport (expte Samuel Williams & Sons ld)
Revenue Officer, Taunton v Sibley & Donovan
Revenue Officer, Taunton v Lewis
Trickett v Knight
White v Hunt
Bennett v Hopwood
Revenue Officer, West Derby v Assessment Committee for the West Derby Assessment Area and the Liverpool Grain Storage & Transit Co ld
Same v Same
Revenue Officer, Plymouth v Assessment Committee for the Plymouth Assessment Area and Fox Elliott & Co ld
Same v Assessment Committee for the Plymouth Assessment Area and Cole Bros
Same v Assessment Committee for the Plymouth Assessment Area and Octagon Brewery Co ld
Clarke v Caxton Floors ld
Clarke v Caxton Floors ld
The King v Judge
Williams v Passey
Revenue Officer, Bradford v Assessment Committee for the City of Bradford Assessment Area and S Johnson (Bradford) ld
Same v Same
Revenue Officer, Wirral v Assessment Committee for the Wirral Assessment Area and the Rating Authority for the Ellesmere Port and Whitby U D C Rating Area and Messrs Spillers ld
Mersey Dock & Harbour Board v Assessment Committee of the West Derby Assessment Area and the Revenue Officer for West Derby
Revenue Officer, West Derby and Assessment Committee for West Derby Assessment Area v Mersey Docks and Harbour Board
Same v Same
Same v Same
Mersey Docks and Harbour Board v Assessment Committee for the West Derby Assessment Area and the Revenue Officer for West Derby
J Lyons & Co ld v Keating
Revenue Officer, Leeds v Assessment Committee for City of Leeds Assessment Area and H & R M Walmsley
North Lonsdale Tar Macadam v Ulverstone Area Assessment Committee
The King v Minister of Health (expte National Trade Defence Assoc)
The King v Same (expte Incorp Assoc of Purveyors of Light Refreshments)
The King v Same (expte Strand Hotels ld)

CIVIL PAPER.—For Hearing.

Hankinson v Vickers (Bournemouth County Court)
Winkworth v Raven (Northampton County Court)
Foster v R A Publishing Co ld (Norwich County Court)
Williams v Thomas (Neath & Port Talbot County Court)
Schnabel Gaumer & Co v Semper
Carr v Newcastle United Football Co ld & ors (Newcastle-upon-Tyne County Court)
White v H & G Duffield (Whitechapel County Court)
Carr v Newcastle United Football Co ld & ors (Newcastle-upon-Tyne County Court)
Hoskins v Read (Shoreditch County Court)
Penton v Southern Railway (Southwark County Court)
In the matter of the Solicitors Act, 1843 and In the matter of Solicitors
Miller v Cannon Hill Estates ld (Mayor's & City of London Court)
London Welsh Estates ld v Philip
Town v Fawcett (Wandsworth County Court)
Jones v Fine Worsted Manufacturing Co ld (Marylebone County Court)
Harry Neal ld v Taylor
Kairshaw v Marten Stewart ld (Bloomsbury County Court)
Pease & Partners ld v The Birtley Iron Co ld
C Stanworth & Sons ld v Munro & anr (Blackburn County Court)
John Waterer, Sons & Crisp ld v Huggins (Farnham and Aldershot County Court)
Revitt v United Steel Co's ld (Rotherham County Court)
Peaty v Watton (Poole and Bournemouth County Court)
Seabridge v Day
D Setchell & Co v Oree ld (Mayor's & City of London Court)
Robson v Bianchi (Bloomsbury County Court)
Clark v Downes (Coventry County Court)
Clark v Mawby (Coventry County Court)
Fordree v Barrel (Bow County Court)
Webster & anr v Robson & Perrin & anr
Keates v Lovett (Epsom County Court)
Herridge v James (Brentford County Court)
Great Western Ry Co v Bedwas Navigation Colliery Co ld (Newport County Court)
Dadd v Joseph (Bow County Court)
The Council of the Pharmaceutical Society of Great Britain v Watkinson (Wood Green County Court)
British Automatic Vendors ld v Parker (Mayor's & City of London Court)
United Counties Trust ld v Payne (Mayor's & City of London Court)
Skinner v Geary (Croydon County Court)
Falkirk Iron Co ld v The Basil St. Hotel ld
Morris v John Morgan & Co ld (Wellington County Court)
Smith v Shord (Uxbridge County Court)
Smith & Moeller ld v William Terrell & Sons ld
Lefevre v Hirst (Edmonton County Court)
Dayer-Smith v C H Gibson ld
National Flooring Co ld v Floorcraft ld (West London County Court)
Co-Parts ld v Kirkland (Westminster County Court)
Alfred W Newbery & Co ld v Bonts Brothers
Webster v Barker (Dudley County Court)
Fowkes v The Leicestershire Colliery and Pipe Co ld (Ashby-de-la-Zouch County Court)
Fletcher v Beech (Bolton County Court)
Davis v Chilcott & Anstee ld (West London County Court)
Maltz v Burn & anr (Clerkenwell County Court)
Same v Same
British Oak Insurance Co ld v Sayles & Sayles
Jameson v Kinmell Bay Land Co ld (Rhyl County Court)
Establissements F Willing & Co Soc Anon v Henry Bath & Son ld
Pitcher v Samson (Cardiff County Court)
Johns v Lewis (Cardiff County Court)
Bailey & Incledon ld v The Fire Prevention Office ld
Cotton v Lutton (Shropshire County Court)
Ball v Freedmans (Liverpool County Court)
Schintzer v J Mendel & Sons (Whitechapel County Court)
Hurst v Rush (Brentford County Court)
Watts v Rush (Brentford County Court)
Weston v Rush (Brentford County Court)
Franklin v Rush (Brentford County Court)
Fuller v Rush (Brentford County Court)
Kingshott v Rush (Brentford County Court)
King v Rush (Brentford County Court)
Langham v Sexton & Ind Coope & Co ld (Colchester County Court)
Maltz v Burn & McClellan (Clerkenwell County Court)
Maltz v Burn & McClellan (Clerkenwell County Court)
Maltz v Burn & McLelland (Clerkenwell County Court)
Maltz v Burn & McLelland (Clerkenwell County Court)
Parkington v Williams (Brentford County Court)
Parkington v Hilton (Brentford County Court)
Robinson v Williams & anr (Cambridge County Court)

Byron v Dale (Brentford County Court)
Dale v Byron (Brentford County Court)
Green v Smith (Westminster County Court)
Rothstein v Yankovitch (Whitechapel County Court)
Poett v Poett (Bow County Court)
Tuke & Bell ld v Arnatt (Runcorn County Court)
Yorkshire Farmers Bacon Factory ld v Johnson (Selby County Court)
Foskett v Young (Waltham Abbey County Court)
Lazenbury v Lazenbury (Wincanton County Court)
Charvonia v Esterman (Shoreditch County Court)
Kelly v Barber & anr (Marylebone County Court)
Stock Page & Stock v J Pusser & Co (Southwark County Court)
Prince (Jr) v Mayor &c of Ilford (Ilford County Court)
Gt Western Railway Co v The Powell Duffryn Steam Coal Co ld (Cardiff County Court)
Cameron & anr v Wilson (Marylebone County Court)
Brown v Davies (Merthyr Tydfil County Court)
Harrods ld v Gavin (West London County Court)
Lovegrove v Shannon & Co
Aldridge & Co ld v A J Bell ld
Tucker v Star Estate Agency
Southend-on-Sea Estates Co ld v R V Turner
Mann Crossman & Paulin ld v Eberle & ors (Whitechapel County Court)
Baker v Bowner (Manchester County Court)
Tart v G W Chitty & Co ld (Ashford County Court)
Goldblum & ors v Franklin (Mayor's & City of London Court)
Carsberg & anr v Inwards (Shoreditch County Court)
Same v Same (Shoreditch County Court)
Cohen v Wohl & ors (Whitechapel County Court)
Smith v Harmer (Lambeth County Court)
Brewtnall v The Cornhill Insce Co ld (Kingston County Court)
Wyatt v Shaw (Poole & Bournemouth County Court)
St Pancras House Improvement Soc ld v Wysling (Bloomsbury County Court)
Nelson v Electric Supply Corpn ld (Haywards Heath County Court)
Lipton v Kapinos & anr (Shoreditch County Court)
Robinson, Williams & Barnard v D'Arcy (Westminster County Court)
Tamplins & Sons Brewery (Brighton) ld v Munds (Brighton County Court)
Curl & anr v Idris ld (Bloomsbury County Court)
Service Investment Soc ld v Lang (Westminster County Court)
Batchlor v Alexander Riddle & Co ld (Warwick County Court)

APPEALS UNDER THE UNEMPLOYMENT INSURANCE ACT, 1920.

In the matter of an application by the Church of England Incorporated Society for providing Homes for Waifs and Strays (re Parsons)
In the matter of a reference by the Minister of Labour re Eton School Stores and Parker
In the matter of a reference by the Minister of Labour re Eton School Stores and Bampton
In the matter of a reference by the Minister of Labour re Eton School Stores and Mitchell
In the matter of a reference by the Minister of Labour re Eton School Stores and Addaway
In the matter of a reference by the Minister of Labour re London County Council and Edwards
In the matter of a reference by the Minister of Labour re London County Council and Satchell

SPECIAL PAPER.

Caterham Entertainments ld v Surrey County Council
Alsop v L & N E Railway and ors
Unilever ld v Compania Argentina de Pesca S A (Commercial List, fixed Feb. 5, 1931)
Same v Same (Motion)
Green v Arcos ld (Commercial List, fixed Feb 6, 1931)

MOTION FOR JUDGMENT.

Thornton-Smith ld v Balliscombe & Harris (1927) ld

REVENUE PAPER.—Cases Stated.

T Haythornthwaite & Sons ld and T Kelly (HM Inspector of Taxes)
G W Selby Lowndes and The Commrs of Inland Revenue
Keren Kayemeth le Jisroel ld and Commrs of Inland Revenue
E A H Legge-Bourke and Commrs of Inland Revenue
G W Allen (HM Inspector of Taxes) and H Margolinsky
H Margolinsky and G W Allen (HM Inspector of Taxes)
F Potter (HM Inspector of Taxes) and R E Elloart
Hillears & Fowler and J Murray (HM Inspector of Taxes)
A I Sherwin and P Barnes (HM Inspector of Taxes)
Arthur Riley ld and The Commrs of Inland Revenue
A Manson (HM Inspector of Taxes) and Perrys (Ealing) ld
The British Mexican Petroleum Co ld and W S Jackson (HM Inspector of Taxes)
The British Mexican Petroleum Co ld and Commrs of Inland Revenue
Anglo-Persian Oil Co ld and Commrs of Inland Revenue
Anglo-Persian Oil Co ld and F E Dale (HM Inspector of Taxes)
A Manson (HM Inspector of Taxes) and Harold Wesley
C Bushby & Sons and Commrs of Inland Revenue
The Anglo Swedish Society and Commrs of Inland Revenue
Commrs of Inland Revenue and William Cecil Sneath (as Committee of DGM)
J T Young (HM Inspector of Taxes) and William Bernstein ld (in liquidation)
A S Merrifield (HM Inspector of Taxes) and The Wallpaper Manufacturers ld
E S Davies (HM Inspector of Taxes) and Lilian Braithwaite
H Wilkinson and Commrs of Inland Revenue
Commrs of Inland Revenue and C E J Wahl
Birmingham Criterions ld and Commrs of Inland Revenue
The Institute of Civil Engineers and Commrs of Inland Revenue

DEATH DUTIES—SHOWING CAUSE.

In the matter of John William Atkinson, dec
In the matter of George Eli North, dec
In the matter of Annie Sharpe, dec
In the matter of George Bone, dec

PETITION UNDER THE FINANCE ACT, 1894.

In re the Estate of Blayney Reynell Townley Balfour, dec

Mr. Arthur Moodie Thomas, of Edinburgh, solicitor Supreme Courts, and President of the Society of Solicitors Before the Supreme Courts, left personal estate in Great Britain of the gross value of £15,082.

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phone: Temple Bar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (1st May 1930) 3%. Next London Stock Exchange Settlement Thursday, 22nd January, 1931.

	Middle Price 14 Jan. 1931.	Flat Interest Yield.			Approximate Yield with redemption		
		£	s.	d.	£	s.	d.
English Government Securities.							
Consols 4% 1957 or after	91½	4	7	5	—		
Consols 2½%	57⅞	4	6	7	—		
War Loan 5% 1929-47	103¼	4	16	10	—		
War Loan 4½% 1925-45	101½	4	8	8	4	7	3
War Loan 4% (Tax free) 1929-42	99⅞	4	0	2	4	0	1
Funding 4% Loan 1960-90	95	4	4	3	4	4	6
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	97	4	2	6	4	3	3
Conversion 5% Loan 1944-64	106½	4	13	11	4	12	6
Conversion 4½% Loan 1940-44	101⅜	4	8	5	4	6	6
Conversion 3½% Loan 1961	81¾	4	6	8	—		
Local Loans 3% Stock 1912 or after	68	4	8	3	—		
Bank Stock	267½	4	9	9	—		
India 4½% 1950-55	87	5	3	6	5	8	9
India 3½%	64	5	9	5	—		
India 3%	54	5	11	1	—		
Sudan 4½% 1939-73	99	4	10	11	4	11	0
Sudan 4% 1974	91	4	7	11	4	9	4
Transvaal Government 3% 1923-53 (Guaranteed by Brit. Govt. Estimated life 15 yrs.)	85½	3	10	2	3	19	4
Colonial Securities.							
Canada 3% 1938	91	3	5	11	4	8	6
Cape of Good Hope 4% 1916-36	97	4	2	6	4	11	6
Cape of Good Hope 3½% 1929-49	85	4	2	4	4	14	6
Ceylon 5% 1960-70	102	4	18	0	4	17	6
*Commonwealth of Australia 5% 1945-75	70	7	2	10	7	4	9
Gold Coast 4½% 1956	98	4	11	10	4	12	6
Jamaica 4½% 1941-71	98	4	11	10	4	12	0
Natal 4% 1937	97	4	2	6	4	11	9
*New South Wales 4½% 1935-1945	62	7	5	2	8	12	6
*New South Wales 5% 1945-65	65	7	13	10	7	16	0
New Zealand 4½% 1945	96	4	14	9	4	18	0
New Zealand 5% 1946	101	4	19	0	4	18	0
Nigeria 5% 1950-60	103	4	17	1	4	16	6
*Queensland 5% 1940-60	67	7	9	3	7	15	0
South Africa 5% 1945-75	102	4	18	0	4	17	6
*South Australia 5% 1945-75	66	7	11	6	7	15	0
*Tasmania 5% 1945-75	75xd	6	13	4	6	15	0
*Victoria 5% 1945-75	67	7	9	3	7	13	6
*West Australia 5% 1945-75	72xd	6	18	11	7	0	0
Corporation Stocks.							
Birmingham 3% on or after 1947 or at option of Corporation	66	4	10	11	—		
Birmingham 5% 1946-56	105	4	15	3	4	13	6
Cardiff 5% 1945-65	102	4	18	0	4	17	6
Croydon 3% 1940-60	76	3	18	11	4	9	6
Hastings 5% 1947-67	105	4	15	3	4	14	3
Hull 3½% 1925-55	82	4	5	4	4	14	9
Liverpool 3½% Redeemable by agreement with holders or by purchase	78	4	13	4	—		
London City 2½% Consolidated Stock after 1920 at option of Corporation	57	4	7	9	—		
London City 3% Consolidated Stock after 1920 at option of Corporation	68	4	8	3	—		
Metropolitan Water Board 3% "A" 1963-2003	69	4	6	11	—		
Do. do. 3% "B" 1934-2003	70	4	5	9	—		
Middlesex C.C. 3½% 1927-47	86	4	1	5	4	14	6
Newcastle 3½% Irredeemable	74	4	14	7	—		
Nottingham 3% Irredeemable	66	4	10	11	—		
Stockton 5% 1946-66	102	4	18	0	4	17	6
Wolverhampton 5% 1946-56	104	4	16	2	4	14	6
English Railway Prior Charges.							
Gt. Western Rly. 4% Debenture	84xd	4	15	3	—		
Gt. Western Railway 5% Rent Charge	100¼xd	4	19	6	—		
Gt. Western Rly. 5% Preference	95½	5	4	9	—		
L. & N.E. Rly. 4% Debenture	76	5	5	3	—		
L. & N.E. Rly. 4% 1st Guaranteed	74½	5	7	5	—		
L. & N.E. Rly. 4% 1st Preference	55½	7	6	10	—		
L. Mid. & Scot. Rly. 4% Debenture	81	4	18	9	—		
L. Mid. & Scot. Rly. 4% Guaranteed	78	5	2	7	—		
L. Mid. & Scot. Rly. 4% Preference	61½	6	10	1	—		
Southern Railway 4% Debenture	83	4	16	5	—		
Southern Railway 5% Guaranteed	101	4	19	0	—		
Southern Railway 5% Preference	92	5	8	8	—		

*The prices of Australian stocks are nominal—dealings being now usually a matter of negotiation.

READING CASES

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LEGACIES and BEQUESTS

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Full particulars and Forms of Bequest can be obtained from the Organising Secretary (Capt. W. G. Willcox, M.B.E.), 26, Eccleston Square, London, S.W.1.

EX-OFFICERS AND OTHER RANKS.

THE Proprietors of The Solicitors' Journal have placed this space at the disposal of THE BRITISH LEGION OFFICERS' ASSOCIATION, EMPLOYMENT BUREAU, 3-4, Clement's Inn, Strand, London, W.C.2 (Telephone Holborn 5769), to whom all replies should be addressed, quoting number of advertisement, date of insertion and the name of this paper.

MAJOR, Regular (retired), requires employment London area; experience of club secretary; can drive car, play golf, tennis, bridge and dance; knowledge of catering; good organiser. Dis. 351

WANTED, permanent position as representative for a reputable firm by well-educated man, aged 32; married, of good address, with travelling experience, and able to drive car. 12634

ADVERTISER, 40, experienced office work and travelling, desires responsible position of any kind. 12623

EX-OFFICER (Major), with 15 years' experience as club secretary, hotel, restaurant, ball room, service flat manager, desires re-engagement; highest testimonials. 1904

EX-AIR FORCE, age 37, to represent electrical or motor company, or position of trust; willing go anywhere; disengaged; fidelity bond; good address, personality and capable organisation. 12426

EX-OFFICER, Major, seeks employment, responsible position; wide experience hotel management in all its branches; thoroughly competent, adaptable, keen, conversant with transport. 12531

ARTICLED CLERKS, &c.

FIRM established over a century in county town 35 miles from London, will take articled clerk and give personal supervision; premium by arrangement —Box 630, Solicitors' Journal, 29, Breams-buildings, E.C.4

VACANCY in newly established Manchester office for energetic articled clerk; personal supervision and tuition assured; premium essential.—Box 314, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, with busy and growing general practice, has vacancy for Articled Clerk. Personal supervision. Premium required, part returned.—Apply, Box 146, Solicitors' Journal, 29, Breams-buildings, E.C.4

SOLICITOR, general practice and clerk to local authority in growing South Coast town, has vacancy for articled clerk. Public school man preferred. Good prospects for suitable man used to country life.—Box No. 87, Solicitors' Journal, 29, Breams-bldgs., E.C.4.

PRACTICES AND PARTNERSHIPS.

SMALL General Practice with possibilities (within 30 miles of Manchester) for sale; reasonable offer accepted as immediate sale essential.—Apply Box 638, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR desires to purchase conveyancing and general practice, preferably including advocacy, in South of England; full particulars, which will be treated as confidential.—Box 640, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR at present practising in London wishes to purchase practice in the country, south preferred. Terms by arrangement.—Apply, Box 632, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SMALL Conveyancing Practice in manufacturing district in North Midlands for immediate disposal owing to advanced age of proprietor.—Box 633, Solicitors' Journal, 29, Breams-buildings, E.C.4.

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SOLICITOR desires to purchase old-established general and conveyancing practice in or near London showing substantial profits; or early succession.—Box 99, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, practising own account, desires to purchase established progressive Conveyancing and General Practice producing average net profit £1,000 per annum in London.—Box 124, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR (35), M.A., Oxon, Commissioner for Oaths, desires partnership in old-established Conveyancing and General Country Practice; preferably in Chester or neighbouring counties. Wide experience in conveyancing, trust and family business and general practice. Able to introduce business; necessary capital available.—Box 246, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SMALL Practice, with possibilities, for sale, owing to death, in popular seaside resort near London; Conveyancing, Probate, Advocacy and general work. Immediate sale essential.—Apply Liddle, 22, Milton-road, Southend-on-Sea.

YOUNG Solicitor, who has conducted own practice in London during past year and also been solely instructed by important "Hire-purchase" corporation, wishes to acquire partnership in London or southern counties; sound experience in litigation and general practice.—Box 625, Solicitors' Journal, 29, Breams-buildings, E.C.4.

ACCOUNTANCY Transfer Agency.—C. W. NOURSE, F.C.R.A. (retired) has qualified accountants in the principal cities and industrial areas who would consider partnerships or the purchase of a practice; introductions, including valuation of goodwill, 2½ per cent. each party.—91A, St. Peter's-street, Derby.

SOLICITOR retiring after practising in Assam, over 20 years as sole principal, wishes to sell practice; alternatively would take partner with view to early succession; substantial income derived from retaining fees of local tea estates.—Box 615, Solicitors' Journal, 29, Breams-buildings, E.C.4.

VALUATIONS.

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MARY BRIGGS, otherwise MARY BARWELL BRIGGS, late of Malvern Links, widow.—Information is desired as to the whereabouts of a Post-nuptial Settlement dated 12th day of December, 1872, made between William Barwell Briggs of the first part, Mary Briggs of the second part, and William Barwell Briggs and Falkland Samuel Thornton of the third part, or any copy or draft thereof.—Johnson & Co., Solicitors, 36, Waterloo-street, Birmingham.

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RE Mrs. JANE BAILEY, deceased, late of 29, Albert-road, Handsworth, Birmingham, and who died 3rd August, 1930. Anyone having knowledge of a Will made by the above in Birmingham in or about the year 1916 please communicate with Box 584, Solicitors' Journal, 29, Breams-buildings, E.C.4.

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